

**BILL**

183.	.....	5,875.00	to	5,899.99	.....	235
184.	.....	5,900.00	to	5,924.99	.....	236
185.	.....	5,925.00	to	5,949.99	.....	237
186.	.....	5,950.00	to	5,974.99	.....	238
187.	.....	5,975.00	to	5,999.99	.....	239
188.	.....	6,000.00	to	6,024.99	.....	240
189.	.....	6,025.00	to	6,049.99	.....	241
190.	.....	6,050.00	to	6,074.99	.....	242
191.	.....	6,075.00	to	6,099.99	.....	243
192.	.....	6,100.00	to	6,124.99	.....	244
193.	.....	6,125.00	to	6,149.99	.....	245
194.	.....	6,150.00	to	6,174.99	.....	246
195.	.....	6,175.00	to	6,199.99	.....	247
196.	.....	6,200.00	to	6,224.99	.....	248
197.	.....	6,225.00	to	6,249.99	.....	249
198.	.....	6,250.00	to	6,274.99	.....	250
199.	.....	6,275.00	to	6,299.99	.....	251
200.	.....	6,300.00	to	6,324.99	.....	252
201.	.....	6,325.00	to	6,349.99	.....	253
202.	.....	6,350.00	to	6,374.99	.....	254
203.	.....	6,375.00	to	6,399.99	.....	255
204.	.....	6,400.00	to	6,424.99	.....	256
205.	.....	6,425.00	to	6,449.99	.....	257
206.	.....	6,450.00	to	6,474.99	.....	258

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207.	.....	6,475.00	to	6,499.99	.....	259
208.	.....	6,500.00	to	6,524.99	.....	260
209.	.....	6,525.00	to	6,549.99	.....	261
210.	.....	6,550.00	to	6,574.99	.....	262
211.	.....	6,575.00	to	6,599.99	.....	263
212.	.....	6,600.00	to	6,624.99	.....	264
213.	.....	6,625.00	to	6,649.99	.....	265
214.	.....	6,650.00	to	6,674.99	.....	266
215.	.....	6,675.00	to	6,699.99	.....	267
216.	.....	6,700.00	to	6,724.99	.....	268
217.	.....	6,725.00	to	6,749.99	.....	269
218.	.....	6,750.00	to	6,774.99	.....	270
219.	.....	6,775.00	to	6,799.99	.....	271
220.	.....	6,800.00	to	6,824.99	.....	272
221.	.....	6,825.00	to	6,849.99	.....	273
222.	.....	6,850.00	to	6,874.99	.....	274
223.	.....	6,875.00	to	6,899.99	.....	275
224.	.....	6,900.00	to	6,924.99	.....	276
225.	.....	6,925.00	to	6,949.99	.....	277
226.	.....	6,950.00	to	6,974.99	.....	278
227.	.....	6,975.00	to	6,999.99	.....	279
228.	.....	7,000.00	to	7,024.99	.....	280
229.	.....	7,025.00	to	7,049.99	.....	281
230.	.....	7,050.00	to	7,074.99	.....	282

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231.	.....	7,075.00	to	7,099.99	.....	283
232.	.....	7,100.00	to	7,124.99	.....	284
233.	.....	7,125.00	to	7,149.99	.....	285
234.	.....	7,150.00	to	7,174.99	.....	286
235.	.....	7,175.00	to	7,199.99	.....	287
236.	.....	7,200.00	to	7,224.99	.....	288
237.	.....	7,225.00	to	7,249.99	.....	289
238.	.....	7,250.00	to	7,274.99	.....	290
239.	.....	7,275.00	to	7,299.99	.....	291
240.	.....	7,300.00	to	7,324.99	.....	292
241.	.....	7,325.00	to	7,349.99	.....	293
242.	.....	7,350.00	to	7,374.99	.....	294
243.	.....	7,375.00	to	7,399.99	.....	295
244.	.....	7,400.00	to	7,424.99	.....	296
245.	.....	7,425.00	to	7,449.99	.....	297
246.	.....	7,450.00	to	7,474.99	.....	298
247.	.....	7,475.00	to	7,499.99	.....	299
248.	.....	7,500.00	to	7,524.99	.....	300
249.	.....	7,525.00	to	7,549.99	.....	301
250.	.....	7,550.00	to	7,574.99	.....	302
251.	.....	7,575.00	to	7,599.99	.....	303
252.	.....	7,600.00	to	7,624.99	.....	304
253.	.....	7,625.00	to	7,649.99	.....	305
254.	.....	7,650.00	to	7,674.99	.....	306

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255.	.....	7,675.00	to	7,699.99	.....	307
256.	.....	7,700.00	to	7,724.99	.....	308
257.	.....	7,725.00	to	7,749.99	.....	309
258.	.....	7,750.00	to	7,774.99	.....	310
259.	.....	7,775.00	to	7,799.99	.....	311
260.	.....	7,800.00	to	7,824.99	.....	312
261.	.....	7,825.00	to	7,849.99	.....	313
262.	.....	7,850.00	to	7,874.99	.....	314
263.	.....	7,875.00	to	7,899.99	.....	315
264.	.....	7,900.00	to	7,924.99	.....	316
265.	.....	7,925.00	to	7,949.99	.....	317
266.	.....	7,950.00	to	7,974.99	.....	318
267.	.....	7,975.00	to	7,999.99	.....	319
268.	.....	8,000.00	to	8,024.99	.....	320
269.	.....	8,025.00	to	8,049.99	.....	321
270.	.....	8,050.00	to	8,074.99	.....	322
271.	.....	8,075.00	to	8,099.99	.....	323
272.	.....	8,100.00	to	8,124.99	.....	324
273.	.....	8,125.00	to	8,149.99	.....	325
274.	.....	8,150.00	to	8,174.99	.....	326
275.	.....	8,175.00	to	8,199.99	.....	327
276.	.....	8,200.00	to	8,224.99	.....	328
277.	.....	8,225.00	to	8,249.99	.....	329
278.	.....	8,250.00	to	8,274.99	.....	330

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279.	.....	8,275.00	to	8,299.99	.....	331
280.	.....	8,300.00	to	8,324.99	.....	332
281.	.....	8,325.00	to	8,349.99	.....	333
282.	.....	8,350.00	to	8,374.99	.....	334
283.	.....	8,375.00	to	8,399.99	.....	335
284.	.....	8,400.00	to	8,424.99	.....	336
285.	.....	8,425.00	to	8,449.99	.....	337
286.	.....	8,450.00	to	8,474.99	.....	338
287.	.....	8,475.00	to	8,499.99	.....	339
288.	.....	8,500.00	to	8,524.99	.....	340
289.	.....	8,525.00	to	8,549.99	.....	341
290.	.....	8,550.00	to	8,574.99	.....	342
291.	.....	8,575.00	to	8,599.99	.....	343
292.	.....	8,600.00	to	8,624.99	.....	344
293.	.....	8,625.00	to	8,649.99	.....	345
294.	.....	8,650.00	to	8,674.99	.....	346
295.	.....	8,675.00	to	8,699.99	.....	347
296.	.....	8,700.00	to	8,724.99	.....	348
297.	.....	8,725.00	to	8,749.99	.....	349
298.	.....	8,750.00	to	8,774.99	.....	350
299.	.....	8,775.00	to	8,799.99	.....	351
300.	.....	8,800.00	to	8,824.99	.....	352
301.	.....	8,825.00	to	8,849.99	.....	353
302.	.....	8,850.00	to	8,874.99	.....	354

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303.	.....	8,875.00	to	8,899.99	.....	355
304.	.....	8,900.00	to	8,924.99	.....	356
305.	.....	8,925.00	to	8,949.99	.....	357
306.	.....	8,950.00	to	8,974.99	.....	358
307.	.....	8,975.00	to	8,999.99	.....	359
308.	.....	9,000.00	to	9,024.99	.....	360
309.	.....	9,025.00	to	9,049.99	.....	361
310.	.....	9,050.00	to	9,074.99	.....	362
311.	.....	9,075.00	to	9,099.99	.....	363
312.	.....	9,100.00	to	9,124.99	.....	364
313.	.....	9,125.00	to	9,149.99	.....	365
314.	.....	9,150.00	to	9,174.99	.....	366
315.	.....	9,175.00	to	9,199.99	.....	367
316.	.....	9,200.00	to	9,224.99	.....	368
317.	.....	9,225.00	to	9,249.99	.....	369
318.	.....	9,250.00		and over	.....	370

1           **SECTION 70.** 108.05 (2) (c) of the statutes is amended to read:

2           108.05 (2) (c) This chapter's maximum weekly benefit rate, as to weeks of  
3 unemployment in the ensuing half year, shall equal the result obtained by rounding  
4 66-2/3% of the "average wages per average week" to the nearest multiple of one  
5 dollar, and the minimum weekly benefit rate shall be an amount which is 15% 14.6  
6 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next  
7 lower multiple of one dollar.

8           **SECTION 71.** 108.05 (3) (a) of the statutes is amended to read:

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1           108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee  
2           earns wages in a given week, the first \$30 of the wages shall be disregarded and the  
3           employee's applicable weekly benefit payment shall be reduced by 67% of the  
4           remaining amount, except that no such employee is eligible for benefits if the  
5           employee's benefit payment would be less than \$5 for any week. For purposes of this  
6           paragraph, "wages" includes ~~any salary reduction amounts earned that are not~~  
7           ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~  
8           ~~to a salary reduction agreement under a cafeteria plan, within the meaning of 26~~  
9           ~~USC 125, and~~ any amount that a claimant would have earned in available work  
10          under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes  
11          any amount that a claimant earns for services performed as a volunteer fire fighter,  
12          volunteer emergency medical technician, or volunteer first responder. In applying  
13          this paragraph, the department shall disregard discrepancies of less than \$2  
14          between wages reported by employees and employers.

15          **SECTION 72.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts  
16          11 and .... (this act), is repealed and recreated to read:

17          108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an  
18          eligible employee earns wages in a given week, the first \$30 of the wages shall be  
19          disregarded and the employee's applicable weekly benefit payment shall be reduced  
20          by 67% of the remaining amount, except that no such employee is eligible for benefits  
21          if the employee's benefit payment would be less than \$5 for any week. For purposes  
22          of this paragraph, "wages" includes any amount that a claimant would have earned  
23          in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04  
24          (1) (bm), but excludes any amount that a claimant earns for services performed as  
25          a volunteer fire fighter, volunteer emergency medical technician, or volunteer first

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1 responder. In applying this paragraph, the department shall disregard  
2 discrepancies of less than \$2 between wages reported by employees and employers.

3 **SECTION 73.** 108.06 (1) of the statutes is amended to read:

4 108.06 (1) Except as provided in subs. sub. (6) and (7) and ss. 108.141 and  
5 108.142, no claimant may receive total benefits based on employment in a base  
6 period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1)  
7 or 40% of the claimant's base period wages, whichever is lower. Except as provided  
8 in subs. sub. (6) and (7) and ss. 108.141 and 108.142, if a claimant's base period wages  
9 are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1)  
10 (f), (10) (a), or (17), the claimant may not receive total benefits based on employment  
11 in a base period greater than 26 times the claimant's weekly benefit rate under s.  
12 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which  
13 were paid or payable to the claimant, whichever is lower.

14 **SECTION 74.** 108.06 (2) (c) of the statutes is amended to read:

15 108.06 (2) (c) No benefits are payable to a claimant for any week of  
16 unemployment not occurring during the claimant's benefit year except under sub. (7)  
17 and ss. 108.141 and 108.142.

18 **SECTION 75.** 108.06 (2) (cm) of the statutes is amended to read:

19 108.06 (2) (cm) If an employee qualifies to receive benefits using the base period  
20 described in s. 108.02 (4) (b), the wages used to compute the employee's benefit  
21 entitlement are not available for use in any subsequent benefit computation for the  
22 same employee, except under sub. (7) and s. 108.141 or 108.142.

23 **SECTION 76.** 108.06 (3) of the statutes is amended to read:

24 108.06 (3) There shall be payable to an employee, for weeks ending within the  
25 employee's benefit year, only those benefits computed for that benefit year based on



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1 the wages paid to the employee in the immediately preceding base period. Wages  
2 used in a given benefit computation are not available for use in any subsequent  
3 benefit computation except under ~~sub. (7)~~ and s. 108.141.

4 **SECTION 77.** 108.06 (6) (intro.) of the statutes is amended to read:

5 108.06 (6) (intro.) If a claimant has established a benefit year prior to the  
6 effective date of any increase in the maximum weekly benefit rate provided under  
7 s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement  
8 under sub. (1) for that benefit year on that effective date, and the claimant was  
9 entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in  
10 effect prior to that effective date, the limitation on the total benefits authorized to  
11 be paid to a claimant under sub. (1) does not apply to that claimant in that benefit  
12 year. Unless ~~sub. (7)~~ or s. 108.141 or 108.142 applies, the claimant's remaining  
13 benefit entitlement in that benefit year for the period beginning on that effective date  
14 shall be computed by:

15 **SECTION 78.** 108.06 (7) of the statutes is repealed.

16 **SECTION 79.** 108.07 (8) of the statutes is repealed.

17 **SECTION 80.** 108.10 (intro.) of the statutes is amended to read:

18 **108.10 Settlement of issues other than benefit claims.** (intro.) ~~In~~ Except  
19 as provided in s. 108.245 (3), in connection with any issue arising under this chapter  
20 as to the status or liability of an employing unit in this state, for which no review is  
21 provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in  
22 s. 108.24, the following procedure shall apply:

23 **SECTION 81.** 108.14 (8n) (e) of the statutes is amended to read:

24 108.14 (8n) (e) The department shall charge this state's share of any benefits  
25 paid under this subsection to the account of each employer by which the employee

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1 claiming benefits was employed in the applicable base period, in proportion to the  
2 total amount of wages he or she earned from each employer in the base period, except  
3 that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8)  
4 (a) or 108.07 (3), (3r), or (5) (b) ~~or~~ (8) would have applied to employment by such an  
5 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,  
6 the department shall charge the share of benefits based on employment with that  
7 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)  
8 would have applied to an employer that is not subject to the contribution  
9 requirements of ss. 108.17 and 108.18, the department shall charge the share of  
10 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The  
11 department shall also charge the fund's balancing account with any other state's  
12 share of such benefits pending reimbursement by that state.

13 **SECTION 82.** 108.14 (19) of the statutes is amended to read:

14 108.14 (19) On or about February 15 annually, the department shall prepare  
15 and furnish to the council on unemployment insurance a report summarizing the  
16 department's activities related to detection and prosecution of unemployment  
17 insurance fraud in the preceding year. The department shall include in the report  
18 information about audits conducted by the department under sub. (20), including the  
19 number and results of audits performed, in the previous year.

20 **SECTION 83.** 108.14 (20) of the statutes is created to read:

21 108.14 (20) The department shall conduct random audits on claimants for  
22 benefits under this chapter to assess compliance with the work search requirements  
23 under s. 108.04 (2) (a) 3.

24 **SECTION 84.** 108.14 (21) of the statutes is created to read:

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1           108.14 (21) The department shall maintain a portal on the Internet that allows  
2 employers to log in and file with the department complaints related to the  
3 administration of this chapter.

4           **SECTION 85.** 108.14 (23) of the statutes is created to read:

5           108.14 (23) (a) The department shall create and keep up-to-date a handbook  
6 for the purpose of informing employers that are subject to this chapter about the  
7 provisions and requirements of this chapter.

8           (b) The department shall include all of the following in the handbook:

9           1. Information about the function and purpose of unemployment insurance  
10 under this chapter.

11          2. A description of the rights and responsibilities of employers under this  
12 chapter, including the rights and responsibilities associated with hearings to  
13 determine whether claimants are eligible for benefits under this chapter.

14          3. A description of the circumstances under which workers are generally  
15 eligible and ineligible for benefits under this chapter.

16          4. Disclaimers explaining that the contents of the handbook may not be relied  
17 upon as legally enforceable and that adherence to the content does not guarantee a  
18 particular result for a decision under this chapter.

19          5. A line to allow an individual employed by an employer to sign to acknowledge  
20 that the individual is aware of the contents of the handbook.

21          (c) The department shall make the handbook available on the Internet.

22          (d) The department shall distribute printed copies of the handbook to persons  
23 who request a copy and may charge a fee as provided in s. 20.908 for the costs of  
24 printing and distribution.

25          **SECTION 86.** 108.14 (24) of the statutes is created to read:

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1           108.14 (24) The department shall provide information to employers concerning  
2     the financing of the unemployment insurance system, including the computation of  
3     reserve percentages and their effect upon the contribution and solvency rates of  
4     employers, and shall post this information on the Internet. If the department  
5     provided a statement of account to any employer, the department shall include the  
6     same information on the statement. In addition, the department shall provide the  
7     same information in writing to each employer who becomes newly subject to a  
8     requirement to pay contributions or reimbursements under this chapter.

9           **SECTION 87.** 108.141 (7) (a) of the statutes is amended to read:

10          108.141 (7) (a) The department shall charge the state's share of each week of  
11     extended benefits to each employer's account in proportion to the employer's share  
12     of the total wages of the employee receiving the benefits in the employee's base  
13     period, except that if the employer is subject to the contribution requirements of ss.  
14     108.17 and 108.18 the department shall charge the share of extended benefits to  
15     which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8)  
16     (a) or 108.07 (3), (3r), or (5) (b) ~~or~~ (8) applies to the fund's balancing account.

17          **SECTION 88.** 108.16 (2) (g) and (h) of the statutes are amended to read:

18          108.16 (2) (g) Whenever the department receives a request of 2 or more  
19     partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~  
20     members to be treated as separate employers prior to October 1 of any year, the  
21     department shall apportion the balance in any existing account of the partnerships  
22     ~~or limited liability companies~~ among the separate employers on January 1 following  
23     the date of receipt of the request in proportion to the payrolls incurred in the  
24     businesses operated by each of the employers in the 4 completed calendar quarters  
25     ending on the computation date preceding the date of receipt of the request and shall

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1 calculate the reserve percentage of each separate employer in accordance with the  
2 proportion of the payroll attributable to that employer. Section 108.18 (2) is not made  
3 applicable to the separate employers by reason of such treatment. For purposes of  
4 s. 108.18 (7), the department shall treat the partnerships ~~or limited liability~~  
5 ~~companies~~ as separate employers on November 1 preceding that January 1. For  
6 purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate  
7 employers as existing employers on that January 1.

8 (h) Whenever, prior to October 1 of any year, the department receives a written  
9 request by all partnerships ~~or limited liability companies~~ consisting of the same  
10 partners ~~or members~~ which have elected to be treated as separate employers for the  
11 partnerships ~~or limited liability companies~~ to be treated as a single employer, the  
12 department shall combine the balances in the existing accounts of the separate  
13 employers into a new account on January 1 following the date of receipt of the request  
14 and shall calculate the reserve percentage of the single employer in accordance with  
15 the combined payroll attributable to each of the separate employers in the 4  
16 completed calendar quarters ending on the computation date preceding that  
17 January 1. Section 108.18 (2) is not made applicable to the single employer by reason  
18 of such treatment. For purposes of s. 108.18 (7), the department shall treat the  
19 partnerships ~~or limited liability companies~~ as a single employer on November 1  
20 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department  
21 shall treat the single employer as an existing employer on that January 1.

22 **SECTION 89.** 108.16 (3) (c) of the statutes is created to read:

23 108.16 (3) (c) Any nonrecoverable payment made without fault on the part of  
24 the intended payee.

25 **SECTION 90.** 108.16 (6) (o) of the statutes is created to read:

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1           108.16 (6) (o) Any erroneous payment recovered under s. 108.22 (8e).

2           **SECTION 91.** 108.16 (6m) (a) of the statutes is amended to read:

3           108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),  
4           (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6), ~~or~~ (8), 108.14  
5           (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

6           **SECTION 92.** 108.16 (6m) (h) of the statutes is created to read:

7           108.16 (6m) (h) Any amount paid to correct a payment under s. 108.22 (8e) that  
8           is not recovered or recoverable.

9           **SECTION 93.** 108.205 (1) of the statutes is amended to read:

10          108.205 (1) Each employer shall file with the department, in such form as the  
11          department by rule requires, a quarterly report showing the name, social security  
12          number and wages paid to each employee who is employed by the employer in  
13          employment with the employer during the quarter. ~~The department may also by rule~~  
14          ~~require each employer to include in the report any salary reduction amounts that are~~  
15          ~~not wages and that would have been paid to each such employee by the employer as~~  
16          ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~  
17          ~~plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later  
18          than the last day of the month following the completion of each quarter.

19          **SECTION 94.** 108.21 (1) of the statutes is amended to read:

20          108.21 (1) Every employing unit which employs one or more individuals to  
21          perform work in this state shall keep an accurate work record for each individual  
22          employed by it, including full name, address and social security number, which will  
23          permit determination of the weekly wages earned by each such individual, the wages  
24          paid within each quarter to that individual ~~and the salary reduction amounts that~~  
25          ~~are not wages and that would have been paid by the employing unit to that individual~~

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1 ~~as salary but for a salary reduction agreement under a cafeteria plan, within the~~  
2 ~~meaning of 26 USC 125.~~ Each such employing unit shall permit any authorized  
3 representative of the department to examine, at any reasonable time, the work  
4 record and any other records which may show any wages paid by the employing unit,  
5 ~~or any salary reduction amounts that are not wages and that would have been paid~~  
6 ~~by the employing unit as salary but for a salary reduction agreement under a~~  
7 ~~cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which  
8 such a record is maintained. If such a record is maintained by an employing unit in  
9 machine-readable format, the employing unit shall provide the department with  
10 information necessary to retrieve the record. If the department determines that the  
11 employing unit is unable to provide access to such a record or that the retrieval  
12 capability at the site where the record is maintained is not adequate for efficient  
13 examination, the employing unit shall provide a copy of the record to the department  
14 and shall allow the department to remove the copy from that site for such period as  
15 will permit examination at another location. Each such employing unit shall furnish  
16 to the department upon demand a sworn statement of the information contained in  
17 any such record.

18 **SECTION 95.** 108.22 (1) (a) of the statutes is amended to read:

19 108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an  
20 employer which has ceased business and has not paid or incurred a liability to pay  
21 wages in any quarter following the cessation of business, is delinquent in making by  
22 the assigned due date any payment to the department required of it under this  
23 chapter, the employer shall pay interest on the delinquent payment at that monthly  
24 rate that annualized is equal to 9 percent or to 2 percent more than the prime rate  
25 as published in the Wall Street Journal as of September 30 of the preceding year,

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1       whichever is greater, for each month or fraction thereof that the employer is  
2       delinquent from the date such payment became due. If any such employer is  
3       delinquent in ~~making filing~~ any quarterly report under s. 108.205 (1) by the assigned  
4       due date, the ~~employer shall pay~~ department may assess a tardy filing fee of \$50 to  
5       the employer for each delinquent quarterly report in the amount of \$100 or \$20 per  
6       employee, as reported on the employer's most recent quarterly report, whichever is  
7       greater, or, if the report is filed within 30 days of its due date, in the amount of \$50.  
8       If the department cannot determine the number of the employer's employees from  
9       the employer's most recent quarterly report, the department may reasonably  
10      estimate the number of the employer's employees for purposes of this paragraph.

11           **SECTION 96.** 108.22 (1) (cm) of the statutes is created to read:

12           108.22 (1) (cm) In limited circumstances as prescribed by rule of the  
13       department, the department may waive or decrease the interest charged under par.  
14       (a).

15           **SECTION 97.** 108.22 (8) (c) 1. a. of the statutes is amended to read:

16           108.22 (8) (c) 1. a. The overpayment was the result of a departmental error ~~and~~  
17       ~~was not the fault of any employer under s. 108.04 (13) (f); and~~

18           **SECTION 98.** 108.22 (8e) of the statutes is created to read:

19           108.22 (8e) If the department determines a payment has been made to an  
20       unintended recipient erroneously without fault on the part of the intended payee, the  
21       department may issue the correct payment to the intended payee if necessary, and  
22       may recover the amount of the erroneous payment from the recipient under this  
23       section or s. 108.225 or 108.245.

24           **SECTION 99.** 108.223 of the statutes is created to read:



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1           **108.223 Financial record matching program. (1) DEFINITIONS.** In this  
2 section:

3           (a) "Account" means a demand deposit account, checking account, negotiable  
4 withdrawal order account, savings account, time deposit account, or money market  
5 mutual fund account.

6           (b) "Debtor" has the meaning given in s. 108.225 (1) (c).

7           (c) "Financial institution" has the meaning given in 12 USC 3401 (1).

8           **(2) MATCHING PROGRAM AND AGREEMENTS.** (a) The department shall operate a  
9 financial record matching program under this section for the purpose of identifying  
10 the assets of debtors.

11           (b) The department shall enter into agreements with financial institutions  
12 doing business in this state to operate the financial record matching program under  
13 this section. An agreement shall require the financial institution to participate in  
14 the financial record matching program by electing either the financial institution  
15 matching option under sub. (3) or the state matching option under sub. (4). The  
16 financial institution and the department may by mutual agreement make changes  
17 to the agreement. A financial institution that wishes to choose a different matching  
18 option shall provide the department with at least 60 days notice. The department  
19 shall furnish the financial institution with a signed copy of the agreement.

20           (c) The department may reimburse a financial institution up to \$125 per  
21 calendar quarter for participating in the financial record matching program under  
22 this section. The department shall make reimbursements under this paragraph  
23 from the appropriation under s. 20.445 (1) (n).

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1           (d) To the extent feasible, the information to be exchanged under the matching  
2       program shall be provided by electronic data exchange as prescribed by the  
3       department in the agreement under par. (b).

4           **(3) FINANCIAL INSTITUTION MATCHING OPTION.** If a financial institution with  
5       which the department has an agreement under sub. (2) elects the financial  
6       institution matching option under this subsection, all of the following apply:

7           (a) At least once each calendar quarter, the department shall provide to the  
8       financial institution, in the manner specified in the agreement under sub. (2) (b),  
9       information regarding debtors. The information shall include names and social  
10      security or other taxpayer identification numbers.

11          (b) Based on the information received under par. (a), the financial institution  
12      shall take actions necessary to determine whether any debtor has an ownership  
13      interest in an account maintained at the financial institution. If the financial  
14      institution determines that a debtor has an ownership interest in an account at the  
15      financial institution, the financial institution shall provide the department with a  
16      notice containing the debtor's name, address of record, social security number or  
17      other taxpayer identification number, and account information. The account  
18      information shall include the account number, the account type, the nature of the  
19      ownership interest in the account, and the balance of the account at the time that the  
20      record match is made. The notice under this paragraph shall be provided in the  
21      manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by  
22      an electronic data exchange.

23          **(4) STATE MATCHING OPTION.** If a financial institution with which the department  
24      has an agreement under sub. (2) elects the state matching option under this  
25      subsection, all of the following apply:

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1           (a) At least once each calendar quarter, the financial institution shall provide  
2           the department with information concerning all accounts maintained at the  
3           financial institution. For each account maintained at the financial institution, the  
4           financial institution shall notify the department of the name and social security  
5           number or other tax identification number of each person having an ownership  
6           interest in the account, together with a description of each person's interest. The  
7           information required under this paragraph shall be provided in the manner specified  
8           in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data  
9           exchange.

10          (b) The department shall take actions necessary to determine whether any  
11          debtor has an ownership interest in an account maintained at the financial  
12          institution providing information under par. (a). Upon the request of the  
13          department, the financial institution shall provide to the department, for each  
14          debtor who matches information provided by the financial institution under par. (a),  
15          the address of record, the account number and account type, and the balance of the  
16          account.

17          **(5) USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY.** A financial  
18          institution participating in the financial record matching program under this  
19          section, and the employees, agents, officers, and directors of the financial institution,  
20          may use information received from the department under sub. (3) only for the  
21          purpose of matching records and may use information provided by the department  
22          in requesting additional information under sub. (4) only for the purpose of providing  
23          the additional information. Neither the financial institution nor any employee,  
24          agent, officer, or director of the financial institution may disclose or retain  
25          information received from the department concerning debtors. Any person who

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1 violates this subsection may be fined not less than \$50 nor more than \$1,000 or  
2 imprisoned in the county jail for not less than 10 days or more than one year or both.

3 (6) USE OF INFORMATION BY DEPARTMENT. The department may use information  
4 provided by a financial institution under this section only for matching records under  
5 sub. (4), for administering the financial record matching program under this section,  
6 and for pursuing the collection of amounts owed to the department by debtors. The  
7 department may not disclose or retain information received from a financial  
8 institution under this section concerning account holders who are not debtors.

9 (7) FINANCIAL INSTITUTION LIABILITY. A financial institution is not liable to any  
10 person for disclosing information to the department in accordance with an  
11 agreement under this section or for any other action that the financial institution  
12 takes in good faith to comply with this section.

13 **SECTION 100.** 108.225 (1) (b) of the statutes is amended to read:

14 108.225 (1) (b) "Debt" means a delinquent contribution or repayment of a  
15 benefit overpayment, a delinquent assessment under s. 108.04 (11) (cm) or 108.19  
16 (1m), a liability incurred under s. 108.04 (11) (bh), an erroneous payment from the  
17 fund recovered under s. 108.245, or any liability of a 3rd party for failure to surrender  
18 to the department property or rights to property subject to levy after proceedings  
19 under sub. (4) (b) and s. 108.10 to determine that liability.

20 **SECTION 101.** 108.227 of the statutes is created to read:

21 **108.227 License denial, nonrenewal, discontinuation, suspension and**  
22 **revocation based on delinquent unemployment insurance contributions.**

23 (1) DEFINITIONS. In this section:

24 (a) "Contribution" includes contributions under ss. 108.17 and 108.18, interest  
25 for a nontimely payment or a fee assessed on an employer, an assessment under s.

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1 108.19, any payment due for a forfeiture imposed upon an employing unit under s.  
2 108.04 (11) (c), and any other penalty assessed by the department under this chapter  
3 against an employing unit.

4 (b) "Credential" has the meaning given in s. 440.01 (2) (a), but does not include  
5 a registration as an inactive licensee under s. 452.12 (6) (b).

6 (c) "Credentialing board" means a board, examining board or affiliated  
7 credentialing board in the department of safety and professional services that grants  
8 a credential.

9 (d) "Liable for delinquent contributions" means that a person has exhausted  
10 all of the person's remedies under s. 108.10 to challenge the assertion that the person  
11 owes the department any contributions and the person is delinquent in the payment  
12 of those contributions.

13 (e) "License" means any of the following:

14 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.

15 2. A license issued by the department of children and families under s. 48.66  
16 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,  
17 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).

18 3. A license, certificate of approval, provisional license, conditional license,  
19 certification, certification card, registration, permit, training permit or approval  
20 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)  
21 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)  
22 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for  
23 operation of a campground specified in s. 254.47 (1).

24 5. A license, as defined in s. 101.02 (20) (a).

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1           6. A license or certificate of registration issued by the department of financial  
2 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to  
3 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.  
4 551.

5           7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.  
6 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,  
7 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a  
8 certificate of registration issued under s. 341.51.

9           7m. A license issued under s. 562.05 or 563.24.

10          8. A license, registration or certification specified in s. 299.07 (1) (a).

11          9. A credential.

12          10. A license or permit granted by the department of public instruction.

13          11. A license to practice law.

14          12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license  
15 issued under s. 628.09.

16          13. A license issued by the government accountability board under s. 13.63 (1).

17          14. A permit under s. 170.12.

18          15. A certificate under s. 73.03 (50) or a certification under s. 73.09.

19          (f) "Licensing department" means the department of administration; the board  
20 of commissioners of public lands; the department of children and families; the  
21 government accountability board; the department of financial institutions; the  
22 department of health services; the department of natural resources; the department  
23 of public instruction; the department of revenue; the department of safety and  
24 professional services; the office of the commissioner of insurance; or the department  
25 of transportation.

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1           (g) “Nondelinquency certificate” means a certificate that the department of  
2           workforce development issues to a person and that states that the person is not liable  
3           for delinquent contributions.

4           **(2) DUTIES AND POWERS OF LICENSING DEPARTMENTS.** (a) Each licensing  
5           department and the supreme court, if the supreme court agrees, shall enter into a  
6           memorandum of understanding with the department of workforce development  
7           under sub. (4) (a) that requires the licensing department or supreme court to do all  
8           of the following:

9           1. Request the department of workforce development to certify whether an  
10          applicant for a license or license renewal or continuation is liable for delinquent  
11          contributions. With respect to an applicant for a license granted by a credentialing  
12          board, the department of safety and professional services shall make a request under  
13          this subdivision. This subdivision does not apply to the department of transportation  
14          with respect to licenses described in sub. (1) (e) 7.

15          2. Request the department of workforce development to certify whether a  
16          license holder is liable for delinquent contributions. With respect to a holder of a  
17          license granted by a credentialing board, the department of safety and professional  
18          services shall make a request under this subdivision.

19          (b) Each licensing department and the supreme court, if the supreme court  
20          agrees, shall do all of the following:

21          1. a. If, after a request is made under par. (a) 1. or 2., the department of  
22          workforce development certifies that the license holder or applicant for a license or  
23          license renewal or continuation is liable for delinquent contributions, revoke the  
24          license or deny the application for the license or license renewal or continuation. The  
25          department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu

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1 of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a.  
2 is not subject to administrative review or, except as provided in sub. (6), judicial  
3 review. With respect to a license granted by a credentialing board, the department  
4 of safety and professional services shall make a revocation or denial under this subd.  
5 1. a. With respect to a license to practice law, the department of workforce  
6 development shall not submit a certification under this subd. 1. a. to the supreme  
7 court until after the license holder or applicant has exhausted his or her remedies  
8 under subs. (5) (a) and (6) or has failed to make use of such remedies.

9 b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the  
10 license holder or applicant. The notice shall include a statement of the facts that  
11 warrant the suspension, revocation, or denial and a statement that the license holder  
12 or applicant may, within 30 days after the date on which the notice of suspension,  
13 revocation, or denial is mailed, file a written request with the department of  
14 workforce development to have the certification of contribution delinquency on  
15 which the suspension, revocation, or denial is based reviewed at a hearing under sub.  
16 (5) (a) and that the license holder or applicant may seek judicial review under sub.  
17 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent  
18 contributions. With respect to a license granted by a credentialing board, the  
19 department of safety and professional services shall mail a notice under this subd.  
20 1. b. With respect to a license to practice law, the department of workforce  
21 development shall mail a notice under this subd. 1. b. and the notice shall indicate  
22 that the license holder or applicant may request a hearing under sub. (5) (a) and may  
23 request judicial review under sub. (6) and that the department of workforce  
24 development will submit a certificate of delinquency to suspend, revoke, or deny a  
25 license to practice law to the supreme court after the license holder or applicant has



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1 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use  
2 of such remedies. A notice sent to a person who holds a license to practice law or who  
3 is an applicant for a license to practice law shall also indicate that the department  
4 of workforce development may not submit a certificate of delinquency to the supreme  
5 court if the license holder or applicant pays the delinquent contributions in full or  
6 enters into an agreement with the department of workforce development to satisfy  
7 the delinquency.

8 2. Except as provided in subd. 2m., if notified by the department of workforce  
9 development that the department of workforce development has affirmed a  
10 certification of contribution delinquency after a hearing under sub. (5) (a), affirm a  
11 suspension, revocation, or denial under subd. 1. a. With respect to a license granted  
12 by a credentialing board, the department of safety and professional services shall  
13 make an affirmation under this subdivision.

14 2m. With respect to a license to practice law, if notified by the department of  
15 workforce development that the department of workforce development has affirmed  
16 a certification of contribution delinquency after any requested review under subs. (5)  
17 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

18 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1.,  
19 reinstate the license or grant the application for the license or license renewal or  
20 continuation, unless there are other grounds for suspending or revoking the license  
21 or for denying the application for the license or license renewal or continuation. If  
22 reinstatement is required under this subdivision, a person is not required to submit  
23 a new application or other material or to take a new test. No separate fee may be  
24 charged for reinstatement of a license under this subdivision. With respect to a

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1 license granted by a credentialing board, the department of safety and professional  
2 services shall reinstate a license or grant an application under this subdivision.

3 4. If a person whose license has been suspended or revoked or whose  
4 application for a license or license renewal or continuation has been denied under  
5 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate  
6 the license or grant the person's application for the license or license renewal or  
7 continuation, unless there are other grounds for not reinstating the license or for  
8 denying the application for the license or license renewal or continuation. With  
9 respect to a license granted by a credentialing board, the department of safety and  
10 professional services shall reinstate a license or grant an application under this  
11 subdivision.

12 (c) 1. Each licensing department and the supreme court may require a license  
13 holder or an applicant for a license or license renewal or continuation to provide the  
14 following information upon request:

15 a. If the license holder or applicant is an individual and has a social security  
16 number, the license holder's or applicant's social security number.

17 am. If the license holder or applicant is an individual and does not have a social  
18 security number, a statement made or subscribed under oath or affirmation that the  
19 license holder or applicant does not have a social security number. The form of the  
20 statement shall be prescribed by the department of children and families. A license  
21 issued in reliance upon a false statement submitted under this subd. 1. am. is invalid.

22 b. If the license holder or applicant is not an individual, the license holder's or  
23 applicant's federal employer identification number.

24 2. A licensing department may not disclose any information received under  
25 subd. 1. a. or b. to any person except to the department of workforce development for

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1 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the  
2 memorandum of understanding under sub. (4) and administering the  
3 unemployment insurance program, to the department of revenue for the purpose of  
4 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the  
5 memorandum of understanding under s. 73.0301 (4) and administering state taxes,  
6 and to the department of children and families for the purpose of administering s.  
7 49.22.

8 **(3) DUTIES AND POWERS OF DEPARTMENT OF WORKFORCE DEVELOPMENT.** (a) The  
9 department of workforce development shall do all of the following:

10 1. Enter into a memorandum of understanding with each licensing department  
11 and the supreme court, if the supreme court agrees, under sub. (4) (a).

12 2. Upon the request of any applicant for issuance, renewal, continuation, or  
13 reinstatement of a license whose license has been previously revoked or suspended  
14 or whose application for a license or license renewal or continuation has been  
15 previously denied under sub. (2) (b) 1. a., issue a nondelinquency certificate to the  
16 applicant if the applicant is not liable for delinquent contributions.

17 3. Upon the request of any person whose license or certificate has been  
18 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),  
19 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate  
20 if the applicant is not liable for delinquent contributions.

21 (b) If a request for certification is made under sub. (2) (a) 1. or 2., the  
22 department of workforce development may, in accordance with a memorandum of  
23 understanding entered into under par. (a) 1., certify to the licensing department or  
24 the supreme court that the applicant or license holder is liable for delinquent  
25 contributions.

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1           (4) MEMORANDUM OF UNDERSTANDING. (a) Each memorandum of understanding  
2 shall include procedures that do all of the following:

3           1. Establish requirements for making requests under sub. (2) (a) 1. and 2.,  
4 including specifying the time when a licensing department or the supreme court  
5 shall make requests under sub. (2) (a) 1. and 2., and for making certifications under  
6 sub. (3) (b).

7           2. Implement the requirements specified in sub. (2) (b) 3. and 4.

8           (b) The department of workforce development and the licensing department  
9 shall consider all of the following factors in establishing requirements under par. (a)  
10 1.:

11           1. The need to issue licenses in a timely manner.

12           2. The convenience of applicants.

13           3. The impact on collecting delinquent contributions.

14           4. The effects on program administration.

15           5. Whether a suspension, revocation, or denial under sub. (2) (b) 1. a. will have  
16 an impact on public health, safety, or welfare or the environment.

17           (5) HEARING. (a) The department of workforce development shall conduct a  
18 hearing requested by a license holder or applicant for a license or license renewal or  
19 continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275  
20 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review  
21 a certification or determination of contribution delinquency that is the basis of a  
22 denial, suspension, or revocation of a license or certificate in accordance with this  
23 section or an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),  
24 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4). A hearing under this paragraph  
25 is limited to questions of mistaken identity of the license or certificate holder or

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1 applicant and of prior payment of the contributions that the department of workforce  
2 development certified or determined the license or certificate holder or applicant  
3 owes the department. At a hearing under this paragraph, any statement filed by the  
4 department of workforce development, the licensing department, or the supreme  
5 court, if the supreme court agrees, may be admitted into evidence and is prima facie  
6 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to  
7 a hearing under this paragraph is not entitled to any other notice, hearing, or review,  
8 except as provided in sub. (6).

9 (b) After a hearing conducted under par. (a) or, in the case of a determination  
10 related to a license to practice law, after a hearing under par. (a) or, if the hearing is  
11 appealed, after judicial review under sub. (6), the department of workforce  
12 development shall do one of the following:

13 1. Issue a nondelinquency certificate to a license holder or an applicant for a  
14 license or license renewal or continuation if the department determines that the  
15 license holder or applicant is not liable for delinquent contributions. For a hearing  
16 requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt),  
17 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department  
18 shall grant a license or certificate or reinstate a license or certificate if the  
19 department determines that the applicant for or the holder of the license or  
20 certificate is not liable for delinquent contributions, unless there are other grounds  
21 for denying the application or revoking the license or certificate.

22 2. Provide notice that the department of workforce development has affirmed  
23 its certification of contribution delinquency to a license holder; to an applicant for a  
24 license, a license renewal, or a license continuation; and to the licensing department  
25 or the supreme court, if the supreme court agrees. For a hearing requested in

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1 response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),  
2 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce  
3 development shall provide notice to the license or certificate holder or applicant that  
4 the department of workforce development has affirmed its determination of  
5 contribution delinquency.

6 (6) JUDICIAL REVIEW. A license holder or applicant may seek judicial review  
7 under ss. 227.52 to 227.60 of an affirmation under sub. (5) (b) 2. that the person is  
8 liable for delinquent contributions, except that the review shall be in the circuit court  
9 for Dane County.

10 **SECTION 102.** 108.245 of the statutes is created to read:

11 **108.245 Recovery of erroneous payments from fund.** (1) The department  
12 may commence an action to preserve and recover the proceeds of any payment from  
13 the fund not resulting from a departmental error, including any payment to which  
14 the recipient is not entitled, from any transferee or other person that receives,  
15 possesses, or retains such a payment or from any account, including an account at  
16 any financial institution, resulting from the transfer, use, or disbursement of such  
17 a payment. The department may also commence an action to recover from a claimant  
18 the amount of any benefits that were erroneously paid to another person who was  
19 not entitled to receive the benefits because the claimant or the claimant's authorized  
20 agent divulged the claimant's security credentials to another person or failed to take  
21 adequate measures to protect the credentials from being divulged to an  
22 unauthorized person.

23 (2) The department may sue for injunctive relief to require the payee,  
24 transferee, or other person, including a financial institution, in possession of the  
25 proceeds from any payment from the fund to preserve the proceeds and to prevent

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1 the transfer or use of the proceeds upon showing that the payee, transferee, or other  
2 person that receives, possesses, or retains the proceeds is not entitled to receive,  
3 possess, or retain the proceeds pending the final order of the court directing  
4 disposition of the proceeds. Upon entry of a final order of the court directing the  
5 proceeds to be transferred to the department, the payee, transferee, or other person  
6 in possession of the proceeds shall transfer the proceeds to the department.

7 (3) The existence of an administrative or other legal remedy for recovery of a  
8 payment under sub. (1) or the the failure of the department to exhaust any such  
9 remedy is not a defense to an action under sub. (1). A judgment entered by a court  
10 under this section may be recovered and satisfied under s. 108.225.

11 **SECTION 103.** 115.31 (6m) of the statutes is amended to read:

12 115.31 (6m) The department of public instruction shall, without a hearing,  
13 revoke a license or permit granted by the department of public instruction if the  
14 department of revenue certifies under s. 73.0301 that the licensee or permit holder  
15 is liable for delinquent taxes or if the department of workforce development certifies  
16 under s. 108.227 that the licensee or permit holder is liable for delinquent  
17 unemployment insurance contributions.

18 **SECTION 104.** 118.19 (1m) (a) of the statutes is amended to read:

19 118.19 (1m) (a) The department of public instruction may not issue or renew  
20 a license or permit or revalidate a license that has no expiration date unless the  
21 applicant provides the department of public instruction with his or her social  
22 security number. The department of public instruction may not disclose the social  
23 security number except to the department of revenue for the sole purpose of  
24 requesting certifications under s. 73.0301 and to the department of workforce  
25 development for the sole purpose of requesting certifications under s. 108.227.

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1           **SECTION 105.** 118.19 (1m) (b) of the statutes is amended to read:

2           118.19 (1m) (b) The department of public instruction may not issue or renew  
3           a license or permit or revalidate a license that has no expiration date if the  
4           department of revenue certifies under s. 73.0301 that the applicant, licensee, or  
5           permit holder is liable for delinquent taxes or if the department of workforce  
6           development certifies under s. 108.227 that the applicant, licensee, or permit holder  
7           is liable for delinquent unemployment insurance contributions.

8           **SECTION 106.** 138.09 (1m) (b) 2. a. of the statutes is amended to read:

9           138.09 (1m) (b) 2. a. The division may disclose information under subd. 1. to  
10          the department of revenue for the sole purpose of requesting certifications under s.  
11          73.0301 and to the department of workforce development for the sole purpose of  
12          requesting certifications under s. 108.227.

13          **SECTION 107.** 138.09 (3) (am) 2. of the statutes is amended to read:

14          138.09 (3) (am) 2. The department of revenue certifies under s. 73.0301 that  
15          the applicant is liable for delinquent taxes or the department of workforce  
16          development certifies under s. 108.227 that the applicant is liable for delinquent  
17          unemployment insurance contributions.

18          **SECTION 108.** 138.09 (4) (c) of the statutes is amended to read:

19          138.09 (4) (c) The division shall revoke a license under this section if the  
20          department of revenue certifies that the licensee is liable for delinquent taxes under  
21          s. 73.0301 or if the department of workforce development certifies that the licensee  
22          is liable for delinquent unemployment insurance contributions under s. 108.227. A  
23          licensee whose license is revoked under this paragraph for delinquent taxes or  
24          unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)



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1 (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under  
2 par. (a).

3 **SECTION 109.** 138.12 (3) (d) 2. a. of the statutes is amended to read:

4 138.12 (3) (d) 2. a. The division may disclose information under subd. 1. to the  
5 department of revenue for the sole purpose of requesting certifications under s.  
6 73.0301 and to the department of workforce development for the sole purpose of  
7 requesting certifications under s. 108.227.

8 **SECTION 110.** 138.12 (4) (a) 1m. of the statutes is created to read:

9 138.12 (4) (a) 1m. An applicant whose application is denied under par. (b) 5m.  
10 is entitled to a hearing under s. 108.227 (5) (a) but is not entitled to a hearing under  
11 this paragraph.

12 **SECTION 111.** 138.12 (4) (b) 5m. of the statutes is created to read:

13 138.12 (4) (b) 5m. Has not been certified by the department of workforce  
14 development under s. 108.227 as being liable for delinquent unemployment  
15 insurance contributions.

16 **SECTION 112.** 138.12 (5) (am) 1. b. of the statutes is amended to read:

17 138.12 (5) (am) 1. b. The department of revenue has certified under s. 73.0301  
18 that the applicant is liable for delinquent taxes under s. 73.0301 or the department  
19 of workforce development has certified under s. 108.227 that the applicant is liable  
20 for delinquent unemployment insurance contributions under s. 108.227. An  
21 applicant whose renewal application is denied under this subd. 1. b. is entitled to a  
22 hearing under s. 73.0301 (5) (a) or 108.227 (5) (a) but is not entitled to a hearing under  
23 par. (b).

24 **SECTION 113.** 138.12 (5) (am) 3. of the statutes is amended to read:

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1           138.12 (5) (am) 3. The division shall revoke the license of any insurance  
2           premium finance company if the department of revenue has certified under s.  
3           73.0301 that the licensee is liable for delinquent taxes ~~under s. 73.0301~~ or if the  
4           department of workforce development has certified under s. 108.227 that the  
5           licensee is liable for delinquent unemployment insurance contributions. A licensee  
6           whose license is revoked under this subdivision for delinquent taxes or  
7           unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)  
8           (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under  
9           par. (b).

10           **SECTION 114.** 138.14 (4) (a) 2. a. of the statutes is amended to read:

11           138.14 (4) (a) 2. a. The division may disclose information under subd. 1. a. or  
12           b. to the department of revenue for the sole purpose of requesting certifications under  
13           s. 73.0301 and to the department of workforce development for the sole purpose of  
14           requesting certifications under s. 108.227.

15           **SECTION 115.** 138.14 (5) (b) 2m. of the statutes is created to read:

16           138.14 (5) (b) 2m. The department of workforce development certifies under s.  
17           108.227 that the applicant is liable for delinquent unemployment insurance  
18           contributions.

19           **SECTION 116.** 138.14 (9) (cm) of the statutes is created to read:

20           138.14 (9) (cm) The division shall revoke a license issued under this section if  
21           the department of workforce development certifies under s. 108.227 that the licensee  
22           is liable for delinquent unemployment insurance contributions. A licensee whose  
23           license is revoked under this paragraph for delinquent unemployment insurance  
24           contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under  
25           s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

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1           **SECTION 117.** 138.14 (9) (d) of the statutes is amended to read:

2           138.14 **(9)** (d) Except as provided in pars. (b) ~~and (e)~~ to (cm), no license shall be  
3           revoked or suspended except after a hearing under this section. A complaint stating  
4           the grounds for suspension or revocation together with a notice of hearing shall be  
5           delivered to the licensee at least 5 days in advance of the hearing. In the event the  
6           licensee cannot be found, complaint and notice of hearing may be left at the place of  
7           business stated in the license, which shall be considered the equivalent of delivering  
8           the notice of hearing and complaint to the licensee.

9           **SECTION 118.** 146.40 (4d) (b) of the statutes is amended to read:

10          146.40 **(4d)** (b) The department may not disclose any information received  
11          under par. (a) to any person except to the department of revenue for the sole purpose  
12          of requesting certifications under s. 73.0301 and to the department of workforce  
13          development for the sole purpose of requesting certifications under s. 108.227.

14          **SECTION 119.** 146.40 (4d) (d) of the statutes is amended to read:

15          146.40 **(4d)** (d) The department shall deny an application for the issuance of  
16          an approval specified in par. (a) or shall revoke an approval if the department of  
17          revenue certifies under s. 73.0301 that the applicant for or holder of approval is liable  
18          for delinquent taxes or if the department of workforce development certifies under  
19          s. 108.227 that the applicant for or holder of approval is liable for delinquent  
20          unemployment insurance contributions.

21          **SECTION 120.** 146.40 (4d) (e) of the statutes is amended to read:

22          146.40 **(4d)** (e) An action taken under par. (c) or (d) is subject to review only as  
23          provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is  
24          applicable.

25          **SECTION 121.** 169.35 (title) of the statutes is amended to read:

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1           **169.35** (title) **Denial and revocation of licenses based on tax**  
2 **delinquency delinquent taxes or unemployment insurance contributions.**

3           **SECTION 122.** 169.35 (2) of the statutes is amended to read:

4           **169.35 (2) DISCLOSURE OF NUMBERS.** The department of natural resources may  
5 not disclose any information received under sub. (1) to any person except to the  
6 department of revenue for the sole purpose of making certifications required under  
7 s. 73.0301 and to the department of workforce development for the sole purpose of  
8 making certifications required under s. 108.227.

9           **SECTION 123.** 169.35 (3) of the statutes is amended to read:

10           **169.35 (3) DENIAL AND REVOCATION.** The department of natural resources shall  
11 deny an application to issue or renew, or shall revoke if already issued, a license  
12 specified in sub. (1) if the applicant for or the holder of the license fails to provide the  
13 information required under sub. (1) ~~or~~, if the department of revenue certifies that the  
14 applicant or license holder is liable for delinquent taxes under s. 73.0301, or if the  
15 department of workforce development certifies that the applicant or license holder  
16 is liable for delinquent unemployment insurance contributions under s. 108.227.

17           **SECTION 124.** 170.12 (3m) (b) 1. of the statutes is amended to read:

18           **170.12 (3m) (b) 1.** The board may disclose information under par. (a) 1. or 2.  
19 to the department of revenue for the sole purpose of requesting certifications under  
20 s. 73.0301 and to the department of workforce development for the sole purpose of  
21 requesting certifications under s. 108.227.

22           **SECTION 125.** 170.12 (8) (b) 1. bm. of the statutes is created to read:

23           **170.12 (8) (b) 1. bm.** The department of workforce development has certified  
24 under s. 108.227 that the applicant is liable for delinquent unemployment insurance  
25 contributions under s. 108.227. An applicant whose renewal application is denied

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1 under this subd. 1. bm. is entitled to a hearing under s. 108.227 (5) (a) but is not  
2 entitled to any other hearing under this section.

3 **SECTION 126.** 170.12 (8) (b) 4. of the statutes is created to read:

4 170.12 (8) (b) 4. The board shall revoke a permit issued under this section if  
5 the department of workforce development has certified under s. 108.227 that the  
6 permit holder is liable for delinquent unemployment insurance contributions under  
7 s. 108.227. A permit holder whose permit is revoked under this subdivision for  
8 delinquent unemployment insurance contributions is entitled to a hearing under s.  
9 108.227 (5) (a) but is not entitled to any other hearing under this section.

10 **SECTION 127.** 217.05 (1m) (b) 1. of the statutes is amended to read:

11 217.05 (1m) (b) 1. The division may disclose information under par. (a) to the  
12 department of revenue for the sole purpose of requesting certifications under s.  
13 73.0301 and to the department of workforce development for the sole purpose of  
14 requesting certifications under s. 108.227.

15 **SECTION 128.** 217.06 (5m) of the statutes is created to read:

16 217.06 (5m) The applicant has not been certified under s. 108.227 by the  
17 department of workforce development to be liable for delinquent unemployment  
18 insurance contributions.

19 **SECTION 129.** 217.09 (1t) of the statutes is created to read:

20 217.09 (1t) The division shall revoke any license issued under this chapter if  
21 the department of workforce development certifies under s. 108.227 that the licensee  
22 is liable for delinquent unemployment insurance contributions. A licensee whose  
23 license is revoked under this subsection for delinquent unemployment insurance  
24 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under  
25 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

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1           **SECTION 130.** 217.09 (4) of the statutes is amended to read:

2           217.09 (4) The division shall revoke or suspend only the authorization to  
3           operate at the location with respect to which grounds for revocation or suspension  
4           apply, but if the division finds that such grounds for revocation or suspension apply  
5           to more than one location operated by such licensee, then the division shall revoke  
6           or suspend all of the authorizations of the licensee to which such grounds apply.  
7           Suspensions under sub. (1m) and revocations under sub. (1r) or (1t) shall suspend  
8           or revoke the authorization to operate at all locations operated by the licensee.

9           **SECTION 131.** 217.09 (6) of the statutes is amended to read:

10          217.09 (6) Except for a license revoked under sub. (1r) or (1t), the division may  
11          on its own motion issue a new license when a license has been revoked.

12          **SECTION 132.** 218.0114 (21e) (a) of the statutes is amended to read:

13          218.0114 (21e) (a) In addition to any other information required under this  
14          section and except as provided in par. (c), an application by an individual for the  
15          issuance or renewal of a license described in sub. (14) shall include the individual's  
16          social security number and an application by a person who is not an individual for  
17          the issuance or renewal of a license described in sub. (14) (a), (b), (c) or (e) shall  
18          include the person's federal employer identification number. The licensor may not  
19          disclose any information received under this paragraph to any person except the  
20          department of children and families for purposes of administering s. 49.22 ~~or~~, the  
21          department of revenue for the sole purpose of requesting certifications under s.  
22          73.0301, and the department of workforce development for the sole purpose of  
23          requesting certifications under s. 108.227.

24          **SECTION 133.** 218.0114 (21g) (b) 1. of the statutes is amended to read:

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1           218.0114 **(21g)** (b) 1. The licensor may disclose information under par. (a) to  
2           the department of revenue for the sole purpose of requesting certifications under s.  
3           73.0301 and to the department of workforce development for the sole purpose of  
4           requesting certifications under s. 108.227.

5           **SECTION 134.** 218.0116 (1g) (b) of the statutes is amended to read:

6           218.0116 **(1g)** (b) A license described in s. 218.0114 (14) (a), (b), (c) or (e) shall  
7           be suspended or revoked if the department of revenue certifies under s. 73.0301 that  
8           the applicant or licensee is liable for delinquent taxes or if the department of  
9           workforce development certifies under s. 108.227 that the applicant or licensee is  
10          liable for delinquent unemployment insurance contributions.

11          **SECTION 135.** 218.0116 (1m) (a) 2m. of the statutes is created to read:

12          218.0116 **(1m)** (a) 2m. The department of workforce development certifies  
13          under s. 108.227 that the applicant is liable for delinquent unemployment insurance  
14          contributions. An applicant whose license is denied under this subdivision for  
15          delinquent unemployment insurance contributions is entitled to a notice under s.  
16          108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other  
17          notice or hearing under this section.

18          **SECTION 136.** 218.0116 (1m) (d) of the statutes is created to read:

19          218.0116 **(1m)** (d) A license described in s. 218.0114 (16) shall be revoked if the  
20          department of workforce development certifies under s. 108.227 that the licensee is  
21          liable for delinquent unemployment insurance contributions. A licensee whose  
22          license is revoked under this paragraph for delinquent unemployment insurance  
23          contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under  
24          s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

25          **SECTION 137.** 218.02 (2) (a) 2. a. of the statutes is amended to read:

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1           218.02 (2) (a) 2. a. The division may disclose information under subd. 1. to the  
2       department of revenue for the sole purpose of requesting certifications under s.  
3       73.0301 and to the department of workforce development for the sole purpose of  
4       requesting certifications under s. 108.227.

5           **SECTION 138.** 218.02 (3) (dm) of the statutes is created to read:

6           218.02 (3) (dm) That the applicant has not been certified under s. 108.227 by  
7       the department of workforce development as being liable for delinquent  
8       unemployment insurance contributions.

9           **SECTION 139.** 218.02 (6) (d) of the statutes is created to read:

10          218.02 (6) (d) In accordance with s. 108.227, the division shall revoke a license  
11       if the department of workforce development has certified under s. 108.227 that the  
12       licensee is liable for delinquent unemployment insurance contributions.

13          **SECTION 140.** 218.02 (9) (a) 1m. of the statutes is created to read:

14          218.02 (9) (a) 1m. Applications for licenses that are denied, or licenses that are  
15       revoked, because the department of workforce development has certified under s.  
16       108.227 that the applicant or licensee is liable for delinquent unemployment  
17       insurance contributions.

18          **SECTION 141.** 218.04 (3) (a) 2. a. of the statutes is amended to read:

19          218.04 (3) (a) 2. a. The division may disclose information under subd. 1. to the  
20       department of revenue for the sole purpose of requesting certifications under s.  
21       73.0301 and to the department of workforce development for the sole purpose of  
22       requesting certifications under s. 108.227.

23          **SECTION 142.** 218.04 (4) (am) 2m. of the statutes is created to read:

24          218.04 (4) (am) 2m. The department of workforce development certifies under  
25       s. 108.227 that the applicant is liable for delinquent unemployment insurance



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1 contributions. An applicant for whom a license is not issued or renewed under this  
2 subdivision for delinquent unemployment insurance contributions is entitled to a  
3 notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not  
4 entitled to any other notice or hearing under this section.

5 **SECTION 143.** 218.04 (5) (at) of the statutes is created to read:

6 218.04 (5) (at) The division shall revoke a license issued under this section if  
7 the department of workforce development certifies under s. 108.227 that the licensee  
8 is liable for delinquent unemployment insurance contributions. A licensee whose  
9 license is revoked under this paragraph for delinquent unemployment insurance  
10 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under  
11 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

12 **SECTION 144.** 218.04 (5) (b) of the statutes is amended to read:

13 218.04 (5) (b) Except as provided in pars. (am) and ~~(ar)~~ to (at), no license shall  
14 be revoked or suspended except after a hearing under this section. A complaint  
15 stating the grounds for suspension or revocation together with a notice of hearing  
16 shall be delivered to the licensee at least 5 days in advance of the hearing. In the  
17 event the licensee cannot be found, complaint and notice of hearing may be left at the  
18 place of business stated in the license and this shall be deemed the equivalent of  
19 delivering the notice of hearing and complaint to the licensee.

20 **SECTION 145.** 218.05 (3) (am) 2. a. of the statutes is amended to read:

21 218.05 (3) (am) 2. a. The division may disclose information under subd. 1. to  
22 the department of revenue for the sole purpose of requesting certifications under s.  
23 73.0301 and to the department of workforce development for the sole purpose of  
24 requesting certifications under s. 108.227.

25 **SECTION 146.** 218.05 (4) (c) 2m. of the statutes is created to read:

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1           218.05 (4) (c) 2m. The department of workforce development certifies under s.  
2           108.227 that the applicant is liable for delinquent unemployment insurance  
3           contributions. An applicant whose application is denied under this subdivision for  
4           delinquent unemployment insurance contributions is entitled to a notice under s.  
5           108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other  
6           notice or hearing under this section.

7           **SECTION 147.** 218.05 (11) (bm) of the statutes is created to read:

8           218.05 (11) (bm) The department of workforce development certifies under s.  
9           108.227 that the renewal applicant is liable for delinquent unemployment insurance  
10          contributions. An applicant whose application is not renewed under this paragraph  
11          for delinquent unemployment insurance contributions is entitled to a notice under  
12          s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any  
13          other notice or hearing under this section.

14          **SECTION 148.** 218.05 (12) (at) of the statutes is created to read:

15          218.05 (12) (at) The division shall revoke a license under this section if the  
16          department of workforce development certifies under s. 108.227 that the licensee is  
17          liable for delinquent unemployment insurance contributions. A licensee whose  
18          license is revoked under this paragraph for delinquent unemployment insurance  
19          contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under  
20          s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

21          **SECTION 149.** 218.05 (12) (b) of the statutes is amended to read:

22          218.05 (12) (b) The division may revoke only the particular license with respect  
23          to which grounds for revocation may occur or exist, or if the division shall find that  
24          such grounds for revocation are of general application to all offices or to more than  
25          one office operated by such licensee, the division may revoke all of the licenses issued

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1 to such licensee or such number of licenses to which such grounds apply. A revocation  
2 under pars. (am) ~~and (ar)~~ to (at) applies to all of the licenses issued to the licensee.

3 **SECTION 150.** 218.05 (12) (e) of the statutes is amended to read:

4 218.05 (12) (e) Except as provided under pars. (am) ~~and (ar)~~ to (at), no license  
5 shall be revoked until the licensee has had notice of a hearing thereon and an  
6 opportunity to be heard. When any license is so revoked, the division shall within  
7 20 days thereafter, prepare and keep on file with the division, a written order or  
8 decision of revocation which shall contain the division's findings with respect thereto  
9 and the reasons supporting the revocation and shall send by mail a copy thereof to  
10 the licensee at the address set forth in the license within 5 days after the filing with  
11 the division of such order, finding or decision.

12 **SECTION 151.** 218.11 (2) (am) 3. of the statutes is amended to read:

13 218.11 (2) (am) 3. The department may not disclose any information received  
14 under subd. 1. to any person except to the department of children and families for  
15 purposes of administering s. 49.22 ~~or~~, to the department of revenue for the sole  
16 purpose of requesting certifications under s. 73.0301, and to the department of  
17 workforce development for the sole purpose of requesting certifications under s.  
18 108.227.

19 **SECTION 152.** 218.11 (6m) (c) of the statutes is created to read:

20 218.11 (6m) (c) The licensor shall suspend or revoke a license if the department  
21 of workforce development certifies under s. 108.227 that the licensee is liable for  
22 delinquent unemployment insurance contributions. A licensee whose license is  
23 suspended or revoked under this paragraph for delinquent unemployment insurance  
24 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under  
25 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

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1           **SECTION 153.** 218.12 (2) (am) 2. of the statutes is amended to read:

2           218.12 (2) (am) 2. The department may not disclose a social security number  
3           obtained under par. (a) to any person except to the department of children and  
4           families for the sole purpose of administering s. 49.22 or, to the department of  
5           revenue for the sole purpose of requesting certifications under s. 73.0301, and to the  
6           department of workforce development for the sole purpose of requesting  
7           certifications under s. 108.227.

8           **SECTION 154.** 218.12 (3m) (c) of the statutes is created to read:

9           218.12 (3m) (c) The licensor shall suspend or revoke a license if the department  
10          of workforce development certifies under s. 108.227 that the licensee is liable for  
11          delinquent unemployment insurance contributions. A licensee whose license is  
12          suspended or revoked under this paragraph for delinquent unemployment insurance  
13          contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under  
14          s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

15          **SECTION 155.** 218.21 (2m) (b) of the statutes is amended to read:

16          218.21 (2m) (b) The department of transportation may not disclose any  
17          information received under sub. (2) (ag) or (am) to any person except to the  
18          department of children and families for purposes of administering s. 49.22 or, the  
19          department of revenue for the sole purpose of requesting certifications under s.  
20          73.0301, and the department of workforce development for the sole purpose of  
21          requesting certifications under s. 108.227.

22          **SECTION 156.** 218.22 (3m) (c) of the statutes is created to read:

23          218.22 (3m) (c) The department of transportation shall suspend or revoke a  
24          license if the department of workforce development certifies under s. 108.227 that  
25          the licensee is liable for delinquent unemployment insurance contributions. A

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1 licensee whose license is suspended or revoked under this paragraph for delinquent  
2 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)  
3 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or  
4 hearing under this section.

5 **SECTION 157.** 218.31 (1m) (b) of the statutes is amended to read:

6 218.31 (1m) (b) The department of transportation may not disclose any  
7 information received under sub. (1) (ag) or (am) to any person except to the  
8 department of children and families for purposes of administering s. 49.22 or, the  
9 department of revenue for the sole purpose of requesting certifications under s.  
10 73.0301, and the department of workforce development for the sole purpose of  
11 requesting certifications under s. 108.227.

12 **SECTION 158.** 218.32 (3m) (c) of the statutes is created to read:

13 218.32 (3m) (c) The department of transportation shall suspend or revoke a  
14 license if the department of workforce development certifies under s. 108.227 that  
15 the licensee is liable for delinquent unemployment insurance contributions. A  
16 licensee whose license is suspended or revoked under this paragraph for delinquent  
17 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)  
18 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or  
19 hearing under this section.

20 **SECTION 159.** 218.41 (2) (am) 2. of the statutes is amended to read:

21 218.41 (2) (am) 2. The department of transportation may not disclose any  
22 information received under subd. 1. a. or b. to any person except to the department  
23 of children and families for the sole purpose of administering s. 49.22 or, the  
24 department of revenue for the sole purpose of requesting certifications under s.

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1     73.0301, and the department of workforce development for the sole purpose of  
2     requesting certifications under s. 108.227.

3           **SECTION 160.** 218.41 (3m) (b) 3. of the statutes is created to read:

4           218.41 **(3m)** (b) 3. A license shall be suspended or revoked if the department  
5     of workforce development certifies under s. 108.227 that the licensee is liable for  
6     delinquent unemployment insurance contributions. A licensee whose license is  
7     suspended or revoked under this subdivision for delinquent unemployment  
8     insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and  
9     hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing  
10    under this section.

11          **SECTION 161.** 218.51 (3) (am) 2. of the statutes is amended to read:

12          218.51 **(3)** (am) 2. The department of transportation may not disclose any  
13    information received under subd. 1. a. or b. to any person except to the department  
14    of children and families for the sole purpose of administering s. 49.22 or, the  
15    department of revenue for the sole purpose of requesting certifications under s.  
16    73.0301, and the department of workforce development for the sole purpose of  
17    requesting certifications under s. 108.227.

18          **SECTION 162.** 218.51 (4m) (b) 3. of the statutes is created to read:

19          218.51 **(4m)** (b) 3. A buyer identification card shall be suspended or revoked  
20    if the department of workforce development certifies under s. 108.227 that the  
21    cardholder is liable for delinquent unemployment insurance contributions. A  
22    cardholder whose buyer identification card is suspended or revoked under this  
23    subdivision for delinquent unemployment insurance contributions is entitled to a  
24    notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not  
25    entitled to any other notice or hearing under this section.

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1           **SECTION 163.** 224.44 of the statutes is created to read:

2           **224.44 Disclosure of financial records for collection of unemployment**  
3 **insurance debt. (1) DEFINITIONS.** In this section:

4           (a) “Financial institution” has the meaning given in 12 USC 3401 (1).

5           (b) “Financial record” has the meaning given in 12 USC 3401 (2).

6           **(2) FINANCIAL RECORD MATCHING AGREEMENTS.** A financial institution is required  
7 to enter into an agreement with the department of workforce development under s.  
8 108.223.

9           **(3) LIMITED LIABILITY.** A financial institution is not liable for any of the  
10 following:

11           (a) Disclosing a financial record of an individual or other information to the  
12 department of workforce development in accordance with an agreement, and its  
13 participation in the program, under s. 108.223.

14           (b) Any other action taken in good faith to comply with s. 108.223.

15           **SECTION 164.** 224.72 (2) (c) 2. a. of the statutes is amended to read:

16           224.72 **(2)** (c) 2. a. The department may disclose information under subd. 1. to  
17 the department of revenue for the sole purpose of requesting certifications under s.  
18 73.0301 and to the department of workforce development for the sole purpose of  
19 requesting certifications under s. 108.227.

20           **SECTION 165.** 224.72 (7m) (bm) of the statutes is created to read:

21           224.72 **(7m)** (bm) The department of workforce development has certified  
22 under s. 108.227 that the applicant is liable for delinquent unemployment insurance  
23 contributions. An applicant whose application for issuance or renewal of a license  
24 is denied under this paragraph for delinquent unemployment insurance

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1 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under  
2 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

3 **SECTION 166.** 224.725 (2) (b) 1. a. of the statutes is amended to read:

4 224.725 (2) (b) 1. a. The division may disclose the social security number to the  
5 department of revenue for the sole purpose of requesting certifications under s.  
6 73.0301 and to the department of workforce development for the sole purpose of  
7 requesting certifications under s. 108.227.

8 **SECTION 167.** 224.725 (6) (bm) of the statutes is created to read:

9 224.725 (6) (bm) The department of workforce development has certified under  
10 s. 108.227 that the applicant is liable for delinquent unemployment insurance  
11 contributions. An applicant whose application for issuance or renewal of a license  
12 is denied under this paragraph for delinquent unemployment insurance  
13 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under  
14 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

15 **SECTION 168.** 224.77 (2m) (e) of the statutes is created to read:

16 224.77 (2m) (e) The division shall revoke the license of a mortgage banker,  
17 mortgage loan originator, or mortgage broker if the department of workforce  
18 development certifies under s. 108.227 that the licensee is liable for delinquent  
19 unemployment insurance contributions. A licensee whose license is revoked under  
20 this subsection for delinquent unemployment insurance contributions is entitled to  
21 a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not  
22 entitled to any other notice, hearing or review under this section.

23 **SECTION 169.** 224.927 (1) of the statutes is amended to read:

24 224.927 (1) The division may disclose the information to the department of  
25 revenue for the sole purpose of requesting ~~certification~~ certifications under s.



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1     73.0301 and to the department of workforce development for the sole purpose of  
2     requesting certifications under s. 108.227.

3             **SECTION 170.** 224.95 (1) (bm) of the statutes is created to read:

4             224.95 (1) (bm) The department of workforce development has certified under  
5     s. 108.227 that the applicant is liable for delinquent unemployment insurance  
6     contributions. An applicant whose application for issuance or renewal of a license  
7     is denied under this paragraph is entitled to a notice under s. 108.227 (2) (b) 1. b. and  
8     a hearing under s. 108.227 (5) (a) but is not entitled to a notice or hearing under sub.  
9     (4).

10            **SECTION 171.** 227.53 (1) (a) 3. of the statutes is amended to read:

11            227.53 (1) (a) 3. If the petitioner is a resident, the proceedings shall be held in  
12     the circuit court for the county where the petitioner resides, except that if the  
13     petitioner is an agency, the proceedings shall be in the circuit court for the county  
14     where the respondent resides and except as provided in ss. 73.0301 (2) (b) 2., 77.59  
15     (6) (b), 108.227 (6), 182.70 (6), and 182.71 (5) (g). If the petitioner is a nonresident,  
16     the proceedings shall be held in the county where the property affected by the  
17     decision is located or, if no property is affected, in the county where the dispute arose.  
18     If all parties stipulate and the court to which the parties desire to transfer the  
19     proceedings agrees, the proceedings may be held in the county designated by the  
20     parties. If 2 or more petitions for review of the same decision are filed in different  
21     counties, the circuit judge for the county in which a petition for review of the decision  
22     was first filed shall determine the venue for judicial review of the decision, and shall  
23     order transfer or consolidation where appropriate.

24            **SECTION 172.** 252.241 (title) of the statutes is amended to read:

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1           **252.241 (title) Denial, nonrenewal and revocation of license based on**  
2    **~~tax—delinquency~~ delinquent taxes or unemployment insurance**  
3    **contributions.**

4           **SECTION 173.** 252.241 (2) of the statutes is amended to read:

5           252.241 (2) The department may not disclose any information received under  
6    sub. (1) to any person except to the department of revenue for the sole purpose of  
7    requesting certifications under s. 73.0301 and to the department of workforce  
8    development for the sole purpose of requesting certifications under s. 108.227.

9           **SECTION 174.** 252.241 (5) of the statutes is created to read:

10          252.241 (5) The department shall deny an application for the issuance or  
11    renewal of a license specified in sub. (1), or shall revoke the license specified in sub.  
12    (1), if the department of workforce development certifies under s. 108.227 that the  
13    applicant for or holder of the license is liable for delinquent unemployment insurance  
14    contributions.

15          **SECTION 175.** 254.115 (title) of the statutes is amended to read:

16          **254.115 (title) Denial, nonrenewal and revocation of certification and**  
17    **permit based on ~~tax—delinquency~~ delinquent taxes or unemployment**  
18    **insurance contributions.**

19          **SECTION 176.** 254.115 (2) of the statutes is amended to read:

20          254.115 (2) The department may not disclose any information received under  
21    sub. (1) to any person except to the department of revenue for the sole purpose of  
22    requesting certifications under s. 73.0301 and to the department of workforce  
23    development for the sole purpose of requesting certifications under s. 108.227.

24          **SECTION 177.** 254.115 (5) of the statutes is created to read:

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1           254.115 (5) The department shall deny an application for the issuance or  
2           renewal of a certification, certification card or permit specified in sub. (1), or shall  
3           revoke the certification, certification card or permit specified in sub. (1), if the  
4           department of workforce development certifies under s. 108.227 that the applicant  
5           for or holder of the certification, certification card or permit is liable for delinquent  
6           unemployment insurance contributions.

7           **SECTION 178.** 254.176 (5) of the statutes is amended to read:

8           254.176 (5) After notice and opportunity for hearing, the department may  
9           revoke, suspend, deny or refuse to renew any certification issued under this section  
10          in accordance with the procedures set forth in ch. 227, except that if a revocation,  
11          denial, or nonrenewal is based on tax delinquency under s. 73.0301 or unemployment  
12          insurance contribution delinquency under s. 108.227, the only hearing rights  
13          available ~~for a denial, revocation or nonrenewal of any certification issued under this~~  
14          ~~section based on tax delinquency~~ are those set forth in s. 73.0301 (5) or 108.227 (5),  
15          whichever is applicable.

16          **SECTION 179.** 254.20 (7) of the statutes is amended to read:

17          254.20 (7) APPEALS. Any suspension, revocation or nonrenewal of a certification  
18          card required under sub. (2) or any denial of an application for such a certification  
19          card is subject to judicial review under ch. 227, except as provided in s. 250.041 and  
20          except that the only hearing rights available for a denial, revocation, or nonrenewal  
21          of a certification card required under sub. (2) based on tax delinquency under s.  
22          73.0301 or unemployment insurance contribution delinquency under s. 108.227 are  
23          those set forth in s. 73.0301 (5) or 108.227 (5), whichever is applicable.

24          **SECTION 180.** 256.18 (title) of the statutes is amended to read:

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1           **256.18** (title) **Denial, nonrenewal, and revocation of license,**  
2 **certification, or permit based on ~~tax delinquency~~ delinquent taxes or**  
3 **unemployment insurance contributions.**

4           **SECTION 181.** 256.18 (2) of the statutes is amended to read:

5           256.18 (2) The department may not disclose any information received under  
6 sub. (1) to any person except to the department of revenue for the sole purpose of  
7 requesting certifications under s. 73.0301 and to the department of workforce  
8 development for the sole purpose of requesting certifications under s. 108.227.

9           **SECTION 182.** 256.18 (4m) of the statutes is created to read:

10          256.18 (4m) The department shall deny an application for the issuance or  
11 renewal of a license, certificate, or permit specified in sub. (1) or shall revoke a  
12 license, certificate, or permit specified in sub. (1), if the department of workforce  
13 development certifies under s. 108.227 that the applicant for or holder of the license,  
14 certificate, or permit is liable for delinquent unemployment insurance contributions.

15          **SECTION 183.** 256.18 (5) of the statutes is amended to read:

16          256.18 (5) An action taken under sub. (3) ~~or~~, (4), or (4m) is subject to review only  
17 as provided under s. 73.0301 (2) (b) and (5) or 108.227 (5) and (6), whichever is  
18 applicable.

19          **SECTION 184.** 299.07 (title) of the statutes is amended to read:

20          **299.07** (title) **License denial, nonrenewal, and revocation based on tax**  
21 **delinquency delinquent taxes or unemployment insurance contributions.**

22          **SECTION 185.** 299.07 (1) (b) 1. of the statutes is amended to read:

23          299.07 (1) (b) 1. To the department of revenue for the purpose of requesting  
24 certifications under s. 73.0301 and to the department of workforce development for  
25 the purpose of requesting certifications under s. 108.227.

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1           **SECTION 186.** 299.07 (3) of the statutes is created to read:

2           299.07 (3) The department shall deny an application for the issuance or  
3           renewal of a license, registration, or certification specified in sub. (1) (a), or shall  
4           revoke a license, registration, or certification specified in sub. (1) (a), if the  
5           department of workforce development certifies under s. 108.227 that the applicant  
6           or holder of the license, registration, or certification is liable for delinquent  
7           unemployment insurance contributions.

8           **SECTION 187.** 299.08 (1) (b) 2. of the statutes is amended to read:

9           299.08 (1) (b) 2. If the department is required to obtain the information under  
10          s. 299.07 (1) (a), to the department of revenue for the purpose of requesting  
11          certifications under s. 73.0301 and to the department of workforce development for  
12          the purpose of requesting certifications under s. 108.227.

13          **SECTION 188.** 341.51 (4g) (b) of the statutes is amended to read:

14          341.51 (4g) (b) The department of transportation may not disclose any  
15          information obtained under sub. (4) (am) or (ar) to any person except to the  
16          department of children and families for the sole purpose of administering s. 49.22 ~~or~~,  
17          the department of revenue for the sole purpose of requesting certifications under s.  
18          73.0301, and the department of workforce development for the sole purposes of  
19          enforcing or administering s. 108.22 and requesting certifications under s. 108.227.

20          **SECTION 189.** 341.51 (4m) (c) of the statutes is created to read:

21          341.51 (4m) (c) A registration shall be suspended or revoked if the department  
22          of workforce development certifies under s. 108.227 that the registrant is liable for  
23          delinquent unemployment insurance contributions. A registrant whose registration  
24          is suspended or revoked under this paragraph for delinquent unemployment  
25          insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and

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1 hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing  
2 under this section.

3 **SECTION 190.** 342.06 (1) (eg) of the statutes is amended to read:

4 342.06 (1) (eg) Except as provided in par. (eh), if the applicant is an individual,  
5 the social security number of the applicant. The department of transportation may  
6 not disclose a social security number obtained under this paragraph to any person  
7 except to the department of children and families for the sole purpose of  
8 administering s. 49.22, to the department of workforce development for the sole  
9 purpose of enforcing or administering s. 108.22, and to the department of revenue  
10 for the purposes of administering state taxes and collecting debt.

11 **SECTION 191.** 343.14 (1) of the statutes is amended to read:

12 343.14 (1) Every application to the department for a license or identification  
13 card or for renewal thereof shall be made upon the appropriate form furnished by the  
14 department and shall be accompanied by all required fees. ~~Names,~~ Notwithstanding  
15 s. 343.50 (8) (b), names, addresses, license numbers, and social security numbers  
16 obtained by the department under this subsection shall be provided to the  
17 department of revenue for the purpose of administering ss. 71.93 and 71.935 and  
18 state taxes and to the department of workforce development for the sole purpose of  
19 enforcing or administering s. 108.22.

20 **SECTION 192.** 343.14 (2j) of the statutes is amended to read:

21 343.14 (2j) Except as otherwise required to administer and enforce this  
22 chapter, the department of transportation may not disclose a social security number  
23 obtained from an applicant for a license under sub. (2) (bm) to any person except to  
24 the department of children and families for the sole purpose of administering s.  
25 49.22, to the department of workforce development for the sole purpose of enforcing

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1 or administering s. 108.22, to the department of revenue for the purposes of  
2 administering state taxes and collecting debt, or to the driver licensing agency of  
3 another jurisdiction.

4 **SECTION 193.** 343.305 (6) (e) 3. b. of the statutes is amended to read:

5 343.305 (6) (e) 3. b. The licensor may not disclose any information received  
6 under subd. 2. a. or b. except to the department of children and families for purposes  
7 of administering s. 49.22 ~~or~~, the department of revenue for the sole purpose of  
8 requesting certifications under s. 73.0301, and the department of workforce  
9 development for the sole purpose of requesting certifications under s. 108.227.

10 **SECTION 194.** 343.305 (6) (e) 6. of the statutes is created to read:

11 343.305 (6) (e) 6. If the licensor is the department of health services, the  
12 department of health services shall deny an application for the issuance or renewal  
13 of a permit or laboratory approval, or revoke a permit or laboratory approval already  
14 issued, if the department of workforce development certifies under s. 108.227 that  
15 the applicant or holder of the permit or laboratory approval is liable for delinquent  
16 unemployment insurance contributions. An applicant for whom a permit or  
17 laboratory approval is not issued or renewed, or an individual or laboratory whose  
18 permit or laboratory approval is revoked, under this subdivision for delinquent  
19 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)  
20 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or  
21 hearing under this subsection.

22 **SECTION 195.** 343.61 (2) (b) of the statutes is amended to read:

23 343.61 (2) (b) The department of transportation may not disclose any  
24 information received under par. (a) 1. or 2. to any person except to the department  
25 of children and families for purposes of administering s. 49.22 ~~or~~, the department of

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1 revenue for the sole purpose of requesting certifications under s. 73.0301, and the  
2 department of workforce development for the sole purpose of requesting  
3 certifications under s. 108.227.

4 **SECTION 196.** 343.62 (2) (b) of the statutes is amended to read:

5 343.62 (2) (b) The department of transportation may not disclose a social  
6 security number obtained under par. (a) to any person except to the department of  
7 children and families for the sole purpose of administering s. 49.22 or, the  
8 department of revenue for the sole purpose of requesting certifications under s.  
9 73.0301, and the department of workforce development for the sole purpose of  
10 requesting certifications under s. 108.227.

11 **SECTION 197.** 343.66 (3m) of the statutes is created to read:

12 343.66 (3m) The secretary shall suspend or revoke a driver school license  
13 issued under s. 343.61 or an instructor's license issued under s. 343.62, if the  
14 department of workforce development certifies under s. 108.227 that the licensee is  
15 liable for delinquent unemployment insurance contributions. A licensee whose  
16 driver school license or instructor's license is suspended or revoked under this  
17 subsection for delinquent unemployment insurance contributions is entitled to a  
18 notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not  
19 entitled to any other notice or hearing under this subchapter.

20 **SECTION 198.** 343.69 (1) of the statutes is amended to read:

21 343.69 (1) If the department denies an application for original issuance or  
22 renewal of a driver school license or instructor's license, or revokes, suspends,  
23 cancels, or restricts any such license, the department shall notify the applicant or  
24 licensee in writing of the action by sending notice of the action by registered or  
25 certified mail to the last-known address of the licensee or applicant. Any person who



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1 is aggrieved by a decision of the department under this subsection may, within 10  
2 days after the date of receiving notice of the department's action, request review of  
3 the action by the division of hearings and appeals in the department of  
4 administration under ch. 227. This subsection does not apply to denials,  
5 cancellations, restrictions, suspensions, or revocations of licenses under s. 343.66 (2)  
6 ~~or~~, (3), or (3m).

7 **SECTION 199.** 440.03 (11m) (c) of the statutes is amended to read:

8 440.03 (11m) (c) The department of safety and professional services may not  
9 disclose a social security number obtained under par. (a) to any person except the  
10 coordinated licensure information system under s. 441.50 (7); the department of  
11 children and families for purposes of administering s. 49.22; and, for a social security  
12 number obtained under par. (a) 1., the department of revenue for the purpose of  
13 requesting certifications under s. 73.0301 and administering state taxes and the  
14 department of workforce development for the purpose of requesting certifications  
15 under s. 108.227.

16 **SECTION 200.** 440.12 of the statutes is renumbered 440.12 (intro.) and amended  
17 to read:

18 **440.12 Credential denial, nonrenewal and revocation based on tax or**  
19 **unemployment insurance contribution delinquency.** (intro.)  
20 Notwithstanding any other provision of chs. 440 to 480 relating to issuance or  
21 renewal of a credential, the department shall deny an application for an initial  
22 credential or credential renewal or revoke a credential if ~~the~~ any of the following  
23 applies:

24 (1) The department of revenue certifies under s. 73.0301 that the applicant or  
25 credential holder is liable for delinquent taxes, as defined in s. 73.0301 (1) (e).

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1           **SECTION 201.** 440.12 (2) of the statutes is created to read:

2           440.12 (2) The department of workforce development certifies under s. 108.227  
3           that the applicant or credential holder is liable for delinquent unemployment  
4           insurance contributions.

5           **SECTION 202.** 452.18 of the statutes is amended to read:

6           **452.18 Court review.** Except as provided in ~~s. ss.~~ 73.0301 (2) (b) 1. a. and 2.  
7           and 108.227 (2) (b) 1. a. and (6), orders of the board and department shall be subject  
8           to review as provided in ch. 227.

9           **SECTION 203.** 551.406 (6) (a) 1m. of the statutes is created to read:

10           551.406 (6) (a) 1m. The department of workforce development, for the sole  
11           purpose of requesting certifications under s. 108.227.

12           **SECTION 204.** 551.412 (4g) (a) 1. of the statutes is amended to read:

13           551.412 (4g) (a) 1. The applicant fails to provide any information required  
14           under s. 551.406 (6) (a) 1., 1m., or 2.

15           **SECTION 205.** 551.412 (4g) (a) 2m. of the statutes is created to read:

16           551.412 (4g) (a) 2m. The department of workforce development certifies under  
17           s. 108.227 that the applicant is liable for delinquent unemployment insurance  
18           contributions. An applicant whose application for the issuance or renewal of a  
19           registration is denied under this subdivision for delinquent unemployment  
20           insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and  
21           hearing under s. 108.227 (5) (a), but is not entitled to any other notice, hearing, or  
22           review under this subchapter.

23           **SECTION 206.** 551.412 (4g) (d) of the statutes is created to read:

24           551.412 (4g) (d) The administrator shall revoke a registration if the  
25           department of workforce development certifies under s. 108.227 that the registrant

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1 is liable for delinquent unemployment insurance contributions. A registrant whose  
2 registration is revoked under this paragraph for delinquent unemployment  
3 insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and  
4 hearing under s. 108.227 (5) (a) but is not entitled to any other notice, hearing, or  
5 review under this subchapter.

6 **SECTION 207.** 551.605 (2) of the statutes is amended to read:

7 551.605 (2) FINDINGS AND COOPERATION. Under this chapter, except as provided  
8 under s. 551.412 (4g) (b) ~~and~~, (c), and (d), a rule or form may not be adopted or  
9 amended, or an order issued or amended, unless the administrator finds that the  
10 rule, form, order, or amendment is necessary or appropriate in the public interest or  
11 for the protection of investors and is consistent with the purposes intended by this  
12 chapter. In adopting, amending, and repealing rules and forms, s. 551.608 applies  
13 in order to achieve uniformity among the states and coordination with federal laws  
14 in the form and content of registration statements, applications, reports, and other  
15 records, including the adoption of uniform rules, forms, and procedures.

16 **SECTION 208.** 562.05 (5) (a) 11. of the statutes is created to read:

17 562.05 (5) (a) 11. The person is liable for delinquent unemployment insurance  
18 contributions, as certified by the department of workforce development under s.  
19 108.227. Any person for whom a license is not issued under this paragraph for  
20 delinquent unemployment insurance contributions is entitled to a notice under s.  
21 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any  
22 other notice or hearing under this section.

23 **SECTION 209.** 562.05 (8) (f) of the statutes is created to read:

24 562.05 (8) (f) The department shall revoke or not renew the license of any  
25 person who has been certified by the department of workforce development under s.

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1 108.227 to be liable for delinquent unemployment insurance contributions. Any  
2 person for whom a license is revoked or not renewed under this paragraph for  
3 delinquent unemployment insurance contributions is entitled to a notice under s.  
4 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any  
5 other notice or hearing under this section.

6 **SECTION 210.** 562.05 (8m) (a) of the statutes is amended to read:

7 562.05 (8m) (a) If the applicant for any license is an individual, the department  
8 shall disclose his or her social security number to the department of children and  
9 families for the purpose of administering s. 49.22 and, to the department of revenue  
10 for the purpose of requesting certifications under s. 73.0301, and to the department  
11 of workforce development for the purpose of requesting certifications under s.  
12 108.227.

13 **SECTION 211.** 562.05 (8m) (b) of the statutes is amended to read:

14 562.05 (8m) (b) If the applicant for any license is not an individual, the  
15 department shall disclose the person's federal employer identification number to the  
16 department of revenue for the purpose of requesting certifications under s. 73.0301  
17 and to the department of workforce development for the purpose of requesting  
18 certifications under s. 108.227.

19 **SECTION 212.** 563.285 (title) of the statutes is amended to read:

20 **563.285 (title) Supplier's license and delinquent taxes or**  
21 **unemployment insurance contributions.**

22 **SECTION 213.** 563.285 (1m) of the statutes is created to read:

23 563.285 (1m) The department shall deny an application for the issuance or  
24 renewal of a license, or revoke a license already issued, if the department of  
25 workforce development certifies under s. 108.227 that the applicant or licensee is

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1 liable for delinquent unemployment insurance contributions. An applicant for  
2 whom a license is not issued or renewed, or a licensee whose license is revoked, under  
3 this section for delinquent unemployment insurance contributions is entitled to a  
4 notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not  
5 entitled to any other notice or hearing under this section.

6 **SECTION 214.** 563.285 (2) (a) of the statutes is amended to read:

7 563.285 (2) (a) If a licensee or an applicant for any license is an individual, the  
8 department shall disclose his or her social security number to the department of  
9 revenue for the purpose of requesting certifications under s. 73.0301 and to the  
10 department of workforce development for the purpose of requesting certifications  
11 under s. 108.227.

12 **SECTION 215.** 563.285 (2) (b) of the statutes is amended to read:

13 563.285 (2) (b) If a licensee or an applicant for any license is not an individual,  
14 the department shall disclose the person's federal employer identification number  
15 to the department of revenue for the purpose of requesting certifications under s.  
16 73.0301 and to the department of workforce development for the purpose of  
17 requesting certifications under s. 108.227.

18 **SECTION 216.** 628.095 (4) (b) of the statutes is amended to read:

19 628.095 (4) (b) The commissioner may disclose any information received under  
20 sub. (1) or (3) to the department of revenue for the purpose of requesting  
21 certifications under s. 73.0301 and to the department of workforce development for  
22 the purpose of requesting certifications under s. 108.227.

23 **SECTION 217.** 628.097 (title) of the statutes is amended to read:

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1           **628.097** (title) **Refusal to issue license; failure to pay support or to**  
2           **comply with subpoena or warrant; tax or unemployment insurance**  
3           **contribution delinquency.**

4           **SECTION 218.** 628.097 (2m) of the statutes is amended to read:

5           **628.097 (2m)** FOR LIABILITY FOR DELINQUENT TAXES OR UNEMPLOYMENT INSURANCE  
6           CONTRIBUTIONS. The commissioner shall refuse to issue a license, including a  
7           temporary license, under this subchapter if the department of revenue certifies  
8           under s. 73.0301 that the applicant for the license is liable for delinquent taxes or if  
9           the department of workforce development certifies under s. 108.227 that the  
10          applicant for the license is liable for delinquent unemployment insurance  
11          contributions.

12          **SECTION 219.** 628.10 (2) (cm) of the statutes is amended to read:

13          **628.10 (2) (cm)** *For liability for delinquent taxes or unemployment insurance*  
14          contributions. The commissioner shall revoke the license of an intermediary,  
15          including a temporary license under s. 628.09, if the department of revenue certifies  
16          under s. 73.0301 that the intermediary is liable for delinquent taxes or if the  
17          department of workforce development certifies under s. 108.227 that the  
18          intermediary is liable for delinquent unemployment insurance contributions. An  
19          intermediary who is a natural person whose license is revoked under this paragraph  
20          may have his or her license reinstated, or may be relicensed, as provided in sub. (5).

21          **SECTION 220.** 632.69 (2) (c) of the statutes is amended to read:

22          **632.69 (2) (c)** The commissioner may not issue a license under this subsection  
23          unless the applicant provides his or her social security number or its federal  
24          employer identification number or, if the applicant does not have a social security  
25          number, a statement made or subscribed under oath or affirmation that the

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1 applicant does not have a social security number. An applicant who is providing a  
2 statement that he or she does not have a social security number, shall provide that  
3 statement along with the application for a license on a form prescribed by the  
4 department of children and families. A licensee shall provide to the commissioner  
5 the licensee's social security number, statement the licensee does not have the social  
6 security number, or federal employment identification number of the licensee at the  
7 time that the annual license renewal fee is paid, if not previously provided. The  
8 commissioner shall disclose a social security number obtained from an applicant or  
9 licensee to the department of children and families in the administration of s. 49.22,  
10 as provided in a memorandum of understanding entered into under s. 49.857. The  
11 commissioner may disclose the social security number or federal employment  
12 identification number of an applicant or licensee to the department of revenue for the  
13 purpose of requesting certifications under s. 73.0301 and to the department of  
14 workforce development for the purpose of requesting certifications under s. 108.227.

15 **SECTION 221.** 632.69 (2) (d) 2. of the statutes is amended to read:

16 632.69 (2) (d) 2. The commissioner shall refuse to issue or renew a license under  
17 this subsection if the department of revenue certifies under s. 73.0301 that the  
18 applicant for the license or renewal of the license is liable for delinquent taxes or if  
19 the department of workforce development certifies under s. 108.227 that the  
20 applicant for the license or renewal of the license is liable for delinquent  
21 unemployment insurance contributions.

22 **SECTION 222.** 632.69 (4) (d) of the statutes is amended to read:

23 632.69 (4) (d) The commissioner shall revoke the license of a licensee if the  
24 department of revenue certifies under s. 73.0301 that the licensee is liable for  
25 delinquent taxes or if the department of workforce development certifies under s.

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1     108.227 that the licensee is liable for delinquent unemployment insurance  
2     contributions.

3             **SECTION 223.** 633.14 (2c) (b) of the statutes is amended to read:

4             633.14 (2c) (b) The commissioner may disclose any information received under  
5     sub. (1) (d) or (2) (d) or s. 633.15 (1m) to the department of revenue for the purpose  
6     of requesting certifications under s. 73.0301 and to the department of workforce  
7     development for the purpose of requesting certifications under s. 108.227.

8             **SECTION 224.** 633.14 (2m) (b) of the statutes is amended to read:

9             633.14 (2m) (b) Notwithstanding subs. (1) and (2), the commissioner may not  
10    issue a license under this section if the department of revenue certifies under s.  
11    73.0301 that the applicant is liable for delinquent taxes or if the department of  
12    workforce development certifies under s. 108.227 that the applicant is liable for  
13    delinquent unemployment insurance contributions.

14            **SECTION 225.** 633.15 (2) (d) of the statutes is amended to read:

15            633.15 (2) (d) *For liability for delinquent taxes* or unemployment insurance  
16    contributions. The commissioner shall revoke or refuse to renew a license issued  
17    under s. 633.14 if the department of revenue certifies under s. 73.0301 that the  
18    licensee is liable for delinquent taxes or if the department of workforce development  
19    certifies under s. 108.227 that the licensee is liable for delinquent unemployment  
20    insurance contributions.

21            **SECTION 226.** 751.155 (title) of the statutes is amended to read:

22            **751.155 (title) Rules regarding the practice of law; delinquent**  
23    **taxpayers taxes and unemployment insurance contributions.**

24            **SECTION 227.** 751.155 (1) of the statutes is amended to read:



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1           751.155 (1) The supreme court is requested to enter into a memorandum of  
2 understanding with the department of revenue under s. 73.0301, and the supreme  
3 court is requested to enter into a memorandum of understanding with the  
4 department of workforce development under s. 108.227.

5           **SECTION 228.** 751.155 (2) of the statutes is amended to read:

6           751.155 (2) The supreme court is requested to promulgate rules that require  
7 each person, as a condition of membership in the state bar, to provide the board of  
8 bar examiners with his or her social security number and that prohibit the disclosure  
9 of that number to any person except the department of revenue for the sole purpose  
10 of making certifications under s. 73.0301 and the department of workforce  
11 development for the sole purpose of making certifications under s. 108.227.

12           **SECTION 229.** 751.155 (3) of the statutes is amended to read:

13           751.155 (3) The supreme court is requested to promulgate rules that deny an  
14 application for a license to practice law or revoke a license to practice law already  
15 issued if the applicant or licensee fails to provide the information required under  
16 rules promulgated under sub. (2) or, if the department of revenue certifies that the  
17 applicant or licensee is liable for delinquent taxes under s. 73.0301, or if the  
18 department of workforce development certifies that the licensee is liable for  
19 delinquent unemployment insurance contributions under s. 108.227.

20           **SECTION 230. Nonstatutory provisions.**

21           (1) The department of workforce development shall make the handbook  
22 required to be created under section 108.14 (23) of the statutes, as created by this act,  
23 available no later than one year after the effective date of this subsection.

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1           (2) The department of workforce development shall initially provide the  
2 information to employers required under section 108.14 (24) of the statutes, as  
3 created by this act, no later than one year after the effective date of this subsection.

4           (3) The department of workforce development shall request funding from the  
5 U.S. department of labor to hire additional employees to perform unemployment  
6 insurance fraud investigations so as to begin conducting investigations on or after  
7 January 5, 2014.

8           **SECTION 231. Initial applicability.**

9           (1) The renumbering of section 50.498 (4) of the statutes, the renumbering and  
10 amendment of section 440.12 of the statutes, the amendment of sections 13.63 (1) (b),  
11 13.63 (1) (c), 19.55 (2) (d), 29.024 (2r) (title), 29.024 (2r) (c), 29.024 (2r) (d) 1., 48.66  
12 (2m) (c), 48.715 (7), 50.498 (title), 50.498 (2), 50.498 (5), 51.032 (title), 51.032 (2),  
13 51.032 (4), 51.032 (5), 71.78 (4) (o), 73.0301 (2) (c) 2., 73.0302 (title), 73.09 (6m),  
14 101.02 (20) (b), 101.02 (20) (c), 101.02 (20) (d), 102.17 (1) (c), 103.005 (10), 103.275  
15 (2) (b) (intro.), 103.275 (7) (b), 103.275 (7) (c), 103.34 (3) (c), 103.34 (10) (title), 103.92  
16 (3), 104.07 (1) and (2), 105.13 (1), 108.10 (intro.) (with respect to license revocations  
17 based upon delinquency in payment of unemployment insurance contributions),  
18 115.31 (6m), 118.19 (1m) (a), 118.19 (1m) (b), 138.09 (1m) (b) 2. a., 138.09 (3) (am) 2.,  
19 138.09 (4) (c), 138.12 (3) (d) 2. a., 138.12 (5) (am) 1. b., 138.12 (5) (am) 3., 138.14 (4)  
20 (a) 2. a., 138.14 (9) (d), 146.40 (4d) (b), 146.40 (4d) (d), 146.40 (4d) (e), 169.35 (title),  
21 169.35 (2), 169.35 (3), 170.12 (3m) (b) 1., 217.05 (1m) (b) 1., 217.09 (4), 217.09 (6),  
22 218.0114 (21e) (a), 218.0114 (21g) (b) 1., 218.0116 (1g) (b), 218.02 (2) (a) 2. a., 218.04  
23 (3) (a) 2. a., 218.04 (5) (b), 218.05 (3) (am) 2. a., 218.05 (12) (b), 218.05 (12) (e), 218.11  
24 (2) (am) 3., 218.12 (2) (am) 2., 218.21 (2m) (b), 218.31 (1m) (b), 218.41 (2) (am) 2.,  
25 218.51 (3) (am) 2., 224.72 (2) (c) 2. a., 224.725 (2) (b) 1. a., 224.927 (1), 227.53 (1) (a)

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1 3., 252.241 (title), 252.241 (2), 254.115 (title), 254.115 (2), 254.176 (5), 254.20 (7),  
2 256.18 (title), 256.18 (2), 256.18 (5), 299.07 (title), 299.07 (1) (b) 1., 299.08 (1) (b) 2.,  
3 341.51 (4g) (b) (with respect to requesting certifications under section 108.227 of the  
4 statutes, as created by this act), 343.305 (6) (e) 3. b., 343.61 (2) (b), 343.62 (2) (b),  
5 343.69 (1), 440.03 (11m) (c), 452.18, 551.412 (4g) (a) 1., 551.605 (2), 562.05 (8m) (a),  
6 562.05 (8m) (b), 563.285 (title), 563.285 (2) (a), 563.285 (2) (b), 628.095 (4) (b), 628.097  
7 (title), 628.097 (2m), 628.10 (2) (cm), 632.69 (2) (c), 632.69 (2) (d) 2., 632.69 (4) (d),  
8 633.14 (2c) (b), 633.14 (2m) (b), 633.15 (2) (d), 751.155 (title), 751.155 (1), 751.155 (2),  
9 and 751.155 (3) of the statutes, and the creation of sections 50.498 (4) (b), 73.0302  
10 (5), 73.0302 (6), 73.09 (8), 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4)  
11 (d), 103.92 (8), 104.07 (7), 105.13 (4), 108.227, 138.12 (4) (a) 1m., 138.12 (4) (b) 5m.,  
12 138.14 (5) (b) 2m., 138.14 (9) (cm), 170.12 (8) (b) 1. bm., 170.12 (8) (b) 4., 217.06 (5m),  
13 217.09 (1t), 218.0116 (1m) (a) 2m., 218.0116 (1m) (d), 218.02 (3) (dm), 218.02 (6) (d),  
14 218.02 (9) (a) 1m., 218.04 (4) (am) 2m., 218.04 (5) (at), 218.05 (4) (c) 2m., 218.05 (11)  
15 (bm), 218.05 (12) (at), 218.11 (6m) (c), 218.12 (3m) (c), 218.22 (3m) (c), 218.32 (3m)  
16 (c), 218.41 (3m) (b) 3., 218.51 (4m) (b) 3., 224.72 (7m) (bm), 224.725 (6) (bm), 224.77  
17 (2m) (e), 224.95 (1) (bm), 252.241 (5), 254.115 (5), 256.18 (4m), 299.07 (3), 341.51 (4m)  
18 (c), 343.305 (6) (e) 6., 343.66 (3m), 440.12 (2), 551.406 (6) (a) 1m., 551.412 (4g) (a) 2m.,  
19 551.412 (4g) (d), 562.05 (5) (a) 11., 562.05 (8) (f), and 563.285 (1m) of the statutes first  
20 apply to contributions, as defined in section 108.227 (1) (a) of the statutes, as created  
21 by this act, that are delinquent on January 1, 2014.

22 (2) The treatment of sections 108.02 (4m) (a) and (g), 108.205 (1), and 108.21  
23 (1) of the statutes and the amendment of section 108.05 (3) (a) of the statutes first  
24 apply with respect to new claims filed on October 1, 2013.

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1           (3) The treatment of sections 108.02 (15) (kt), 108.07 (8), 108.14 (8n) (e),  
2           108.141 (7) (a), and 108.16 (6m) (a) of the statutes first applies with respect to  
3           determinations issued under section 108.10 of the statutes on January 1, 2014, or,  
4           with respect to determinations that are appealed, to decisions issued under section  
5           108.10 of the statutes on January 1, 2014.

6           (4) The treatment of section 108.04 (1) (f) of the statutes first applies with  
7           respect to determinations issued under section 108.09 of the statutes on January 5,  
8           2014, or, with respect to determinations that are appealed, to decisions issued under  
9           section 108.09 of the statutes on January 5, 2014.

10           (5) The treatment of sections 108.04 (1) (g) (intro.) and 108.06 (1), (2) (c) and  
11           (cm), (3), (6) (intro.) and (7) of the statutes first applies with respect to new claims  
12           for extended training benefits filed on January 5, 2014.

13           (6) The treatment of sections 108.04 (1) (hm) and (i) of the statutes first applies  
14           with respect determinations issued under section 108.09 of the statutes on January  
15           5, 2014, or, with respect to determinations that are appealed, to decisions issued  
16           under section 108.09 of the statutes on January 5, 2014.

17           (7) The treatment of section 108.04 (2) (a) 4. and (15) of the statutes first applies  
18           with respect to weeks of unemployment beginning on or after the effective date of this  
19           subsection.

20           (8) The treatment of sections 108.04 (2) (g) and 108.245 (1) (with respect to  
21           actions against claimants) of the statutes first applies with respect to determinations  
22           issued under section 108.09 of the statutes on January 5, 2014, or, with respect to  
23           determinations that are appealed, to decisions issued under section 108.09 of the  
24           statutes on January 5, 2014.

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1           (9) The treatment of section 108.04 (2) (h) and (12) (f) of the statutes first  
2           applies with respect to determinations issued under section 108.09 of the statutes on  
3           January 5, 2014, or, with respect to determinations that are appealed, to decisions  
4           issued under section 108.09 of the statutes on January 5, 2014.

5           (10) The treatment of section 108.04 (8) (a) and (c) of the statutes first applies  
6           with respect to determinations issued under section 108.09 of the statutes on  
7           January 5, 2014, or, with respect to determinations that are appealed, to decisions  
8           issued under section 108.09 of the statutes on January 5, 2014.

9           (11) The treatment of section 108.05 (2) (c) of the statutes first applies with  
10          respect to weeks of unemployment beginning on January 5, 2014.

11          (12) The treatment of sections 108.10 (intro.) (with respect to recovery of  
12          erroneous payments), 108.16 (3) (c), (6) (o), and (6m) (h), 108.22 (8) (c) 1.a. and (8e),  
13          108.225 (1) (b), and 108.245 (with respect to recovery of erroneous payments) of the  
14          statutes, the renumbering of section 108.02 (10e) (a) and (b) of the statutes, the  
15          renumbering and amendment of section 108.02 (10e) (intro.) of the statutes, and the  
16          creation of section 108.02 (10e) (bm) of the statutes first apply with respect to  
17          determinations issued under sections 108.09 and 108.10 of the statutes on January  
18          5, 2014, or, with respect to determinations that are appealed, to decisions issued  
19          under sections 108.09 and 108.10 of the statutes on January 5, 2014.

20          (13) The treatment of section 108.22 (1) (a) of the statutes (with respect to the  
21          amount of tardy filing fees) first applies with respect to quarterly wage reports  
22          required to be filed for wages earned in 2014.

23          **SECTION 232. Effective dates.** This act takes effect on the first Sunday after  
24          publication, except as follows:

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(1) The repeal and recreation of section 108.05 (1) (q) (intro.) and (r) (intro.) and (3) (a) of the statutes takes effect on June 30, 2013, or on the first Sunday after publication, whichever is later.

4           (2) The treatment of section 108.14 (19) and (20) of the statutes takes effect on  
5           January 5, 2014, or on the first Sunday after publication, whichever is later.

6           (3) The treatment of sections 108.04 (2) (a) 3. c. and 4. and (15) of the statutes  
7       takes effect on July 1, 2013, or on the day after publication, whichever is later.

(4) The treatment of sections 108.223 and 224.44 of the statutes takes effect on January 1, 2014, or on the day after publication, whichever is later.

10 (END)